TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

No. ~~280.~~ 95

T. C. CALLICOT, SPECIAL AGENT OF THE TREASURY DEPARTMENT, PLAINTIFF IN ERROR,

vs.

ALEXANDER McLEOD.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE DISTRICT OF SOUTH CAROLINA.

FILED NOVEMBER 20, 1869.

20

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No. 289.

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1 THE UNITED STATES OF AMERICA,
District of South Carolina, to wit:

At a court of common pleas for the district of Charleston, in the State of South Carolina, begun and holden at Charleston, in the district and State aforesaid, on the third Monday in June, A. D. 1866, before the Hon. , judge of said court of common pleas, the following proceedings were had:

ALEXANDER MCLEOD }
vs.
T. C. CALLICOT. }

Be it remembered that heretofore, to wit, the first day of June, A. D. 1866, the said Alexander McLeod impleaded the said T. C. Callicot in an action on promises as follows:

The State of South Carolina to all and singular the sheriffs of the said State, greeting:

You and each of you are hereby commanded without delay to attach the body of T. C. Callicot wheresoever he may be found within your and each of you respective districts, so that you compel him to be
2 and appear before the justices of the said State at the court of common pleas, to be holden at Charleston, for the district of Charleston, on the third Monday in June next, to answer to Alexander McLeod in a plea of trespass on the case, and so fourth, and also for the disposing and converting to his own use of (39) thirty-nine bales of cotton of the proper goods and chattels of the said Alexander McLeod, to the damage of the said Alexander McLeod ($23,400) twenty-three thousand and four hundred dollars, and have you this writ before the clerk of the said court, at Charleston, fifteen days next before the sitting thereof.

Witness P. W. Brownfield, esquire, clerk of the said court at Charleston, the first day of June, in the year of our Lord one thousand eight hundred and sixty-six, and in the nineteenth year of the sovereignty and independence of the United States of America.

CAMPBELL & SEABROOK,
Pl'ff's Att'ys.

And said writ was returned endorsed as follows:

We consent to the removal of this case to the United States cir-
3 cuit court for the South Carolina circuit.

CAMPBELL & SEABROOK,
Pl'ff's Att'ys.

I will appear and plead as if the case had originated as above.

JOHN PHILLIPS,
U. S. Dist. Att'y for S.C.

27 JUNE, 1866.

And upon the seventh day of November, A. D. 1866, the said Alexander McLeod, by Campbell and Seabrook, his attorneys, declared in the circuit court of the United States for the district of South Carolina here against the said T. C. Callocot in words and of the tenor following:

THE UNITED STATES OF AMERICA,
District of South Carolina:

In the circuit court.

T. C. Callicot, a citizen of the State of New York, was attached to answer to Alexander McLeod, a citizen of the State of South Carolina, of a plea of trespass on the case, and so forth.

And thereupon the said Alexander McLeod, by Campbell and Seabrook, his attorneys, complains:

For that whereas the said plaintiff heretofore, to wit, on the
4 day of October, A. D. 1865, at Charleston, in the State aforesaid, was lawfully possessed as of his own property of certain goods and chattels, to wit, thirty bales of cotton of great value, to wit, of the value of nine thousand dollars; and being so possessed, the said plaintiff afterwards casually lost the said thirty bales of cotton out of his possession, and the same afterwards, to wit, on the day and year aforesaid, at Charleston aforesaid, came to the possession of the said defendant by finding.

And whereas, further, the said plaintiff afterwards, to wit, on the day of October, in the year aforesaid, at Charleston aforesaid, was lawfully possessed, as of his own property, of other nine bales of cotton of great value, to wit, of the value of two thousand and seven hundred dollars; and being so possessed the said plaintiff afterwards, to wit, on the day and year last above mentioned, at Charleston aforesaid, casually lost the said nine bales of cotton, and the same afterwards, to wit, on the day and year aforesaid, at Charleston aforesaid, came to the possession of the said defendant by finding.

5 Yet the said defendant, well knowing all the said bales of cotton to be the property of the said plaintiff, and of right to belong and appertain to him, but contriving and fraudulently intending, craftily and subtly to deceive and defraud the said plaintiff in this behalf, hath not yet delivered the said bales of cotton, or any part thereof, to the said plaintiff, though after requested so to do, and hath hitherto wholly refused so to do; and, afterwards, to wit, on the day and year last aforesaid, at Charleston aforesaid, converted and disposed of the said cotton to his own use. Wherefore the said plaintiff saith that he is injured, and hath sustained damage to the amount of twenty-three thousand and four hundred dollars, and therefore he brings his suit, and so forth.

CAMPBELL & SEABROOK,
Pl'ff's Att'ys.

And now, on the day of , A. D. 186 , comes into court the said T. C. Callicot, by John Phillips, United States attorney for the district of South Carolina, and to the declaration of the said Alexander McLeod files his plea in words and of the tenor as follows:

6 T. C. CALLICOT *ads.* ALEXANDER MCLEOD. } Plea.

And the said defendant, by John Phillips, his attorney, comes and defends the wrong and injury, when, &c., and says that he is not guilty of the said supposed grievances above laid to his charge, or any or either of them, in manner and form as the said plaintiff hath above thereof

complained against him, and of this the said defendant puts himself upon the country, &c.

JOHN PHILLIPS,
U. S. Dist. Att'y for S. C.

ALEXANDER McLEOD
v.
T. C. CALLICOT.

And the said plaintiff doth the like.

CAMPBELL & SEABROOK,
Pl'ff's Att'ys.

T. C. CALLICOT
ads.
ALEXANDER McLEOD. } Plea in bar.

And for a further plea in this behalf the said defendant, by
7 leave of the court here for this purpose first had and obtained according to the form of the statute in such case made and provided, says that the said plaintiff ought not to have or maintain his aforesaid action thereof against him, the said defendant, because he says that the said cotton, in the plaintiff's declaration mentioned, was, to wit, on the 21st day of October, A. D. 1865, at the city of Charleston, in said district, taken and received by him, said defendant, as an officer and agent of the United States, to wit, supervising special agent of the Treasury Department, in the administration of the act entitled "An act to provide for the collection of abandoned property and for the prevention of frauds in insurrectionary districts within the United States," approved March 12, 1863, and in virtue and under color thereof. And of this the said defendant puts himself upon the country.

D. T. CORBIN,
U. S. Att'y, Att'y for Def't.

ALEXANDER McLEOD
vs.
T. C. CALLICOT. } Replication.

And as to the said plea of the said defendant by him secondly
8 above pleaded, the said plaintiff saith that he, by reason of anything by the said defendant in that plea above alleged, ought not to be barred from having and maintaining his aforesaid action against the said defendant in respect of the grievances in that plea mentioned, because he says that the said defendant, at the time when, &c., in the said declaration mentioned, of his own wrong, and without the cause by the said defendant in his said second plea mentioned, did commit the said grievances in that plea mentioned, in manner and form as the said plaintiff hath above thereof complained against the said defendant, to wit, at Charleston, in the State of South Carolina aforesaid. And of this the said plaintiff prays may be inquired of by the country, &c.

CAMPBELL & SEABROOK,
Pl'ff's Att'ys.

Therefore it is commanded that the marshal of the said district do summon forty-eight good and lawful men, to be drawn by ballot according to the directions of the act of Congress in such case made and pro-

vided, to be and appear before the justices of the said court, to be
9 holden at Charleston, on the first Monday of April next, by whom, &c., and who neither, &c., to recognize, &c., because as well, &c., and the same day given to the parties aforesaid, at the place aforesaid.

And afterwards comes into court the parties aforesaid, by their attorneys aforesaid, and the jurors aforesaid being demanded, some of them, to wit, William Ravenel, foreman, and eleven others come, and being drawn by ballot according to the directions of the said act of Congress aforesaid, and sworn of the jury aforesaid to say the truth of the within-contained, do, on their oath, say that the said T. C. Callicot is guilty of the premises within laid to his charge, in manner and form as the said Alexander McLeod within complained against him, and they assess the damages of the said plaintiff, by reason thereof, over and above his costs and charges, to eleven thousand seven hundred $\frac{88}{100}$ dollars.

Memorandum.

Before the jurors withdrew from the bar of the court here, the said T. C. Callicot, by his said attorney, tendered the court here the following bill of exceptions, which was by the court here signed and sealed,
10 and which is in form following, to wit:

Defendant's bill of exceptions.

In the circuit court of the United States for the district of South Carolina.

ALEXANDER MCLEOD
v.
T. C. CALLICOT. } April term, 1869.

At the trial of the cause the plaintiff, to maintain and prove the issue on his part, gave in evidence tending to prove that he was the lawful owner and in possession of thirty nine bales of upland cotton about the first day of October, A. D. 1865, in Marlboro District, South Carolina; that, for the purpose of selling the same, he forwarded it by the North-eastern railroad, about the middle of October, 1865, to his factors, L. D. Mowry & Co., in Charleston, S. C.; that, on its arrival at Charleston, it was seized by the defendant, or his agents, as confiscable cotton, and detained by him, and finally turned over to the United States; that the said cotton weighed about 16,400 pounds, and was worth, at the time of seizure, about 55 cents per pound.

And the defendant, to maintain and prove the issue on his part, gave in evidence tending to prove that he was a duly appointed super-
11 vising special agent of the Treasury Department, under regulations of the department, bearing date July 29, 1864; and subsequently, to wit, April 25, 1865, was assigned to duty at Charleston, South Carolina. A copy of the regulations of the Treasury Department under which he was appointed was furnished him, and subsequent orders and regulations. A copy of same was given in evidence, and is appointed and marked Exhibit "A."

That, on the 15th day of October, A. D. 1865, a telegraphic despatch was received at the office of the defendant, in Charleston, from Florence,

S. C., from Daniel Sayer, assistant agent, requesting the seizure of forty-one bales of cotton, on their arrival in Charleston, marked "A. M. L.," shipped to L. D. Mowry & Co. by A. McLeod.

That defendant was absent from Charleston at the time, but Agency Aid W. J. Brown was present, and immediately had drays sent to the depot for the cotton; but, on demand, the railroad company refused to surrender the cotton unless the military forces of the United States came for it. Thereupon Gen'l W. L. Bennett was applied to by said Brown for assistance, and a guard was sent by him to secure the cotton.

12 The guard proceeded to the depot, and thereupon thirty-nine bales of the cotton was found and given up, and subsequently was received and stored by G. W. Clark, under instructions of the defendant, and by him kept till the 30th day of May, 1866, and then, pursuant to instructions from the Secretary of the Treasury, forwarded to Simeon Draper, special agent of the Treasury Department at New York City.

That the plaintiff was a resident of Marlboro District, S. C., and resided there upon his plantation during the war. In February, 1863, he sold 238 bales of cotton to the confederate government, and received confederate bonds in payment. By the terms of sale he was to keep the cotton with due care upon his plantation and deliver it whenever thereto requested by the confederate government.

He (the said plaintiff) retained this cotton till Gen'l Sherman's army passed through the State of South Carolina, in February, A. D. 1865, when all of said cotton but about 60 bales was burned.

Subsequently the United States forces stationed at Bennettsville, in said district of Marlboro, in 1865, discovered and seized a portion
13 of said 60 bales, being stored on plaintiff's plantation at the time, in the overseer's house. Of that remainder, eight bales were saved by the plaintiff, mixed and repacked with some of his own which was raised in 1864, and in that way the 39 bales seized were made up.

In the summer of 1865 all this cotton was seized by the military commander at Bennettsville, S. C., Captain Callahan, who instituted proceedings in a provost court to determine the title to the cotton, and said court, after a hearing, released the same.

The plaintiff afterwards forwarded this cotton to Charleston, S. C., where, by the aid of the United States forces, it was seized by Agency Aid Brown, as before stated. The assistant agent, Sayer, reported by letter to Callicot that he was satisfied that this cotton was confederate government cotton. Defendant Callicot, on the 23d day of February, 1866, reported the circumstances of the case to the Secretary of the Treasury, who replied, April 6, 1866, that, it not sufficiently appearing by the evidence that the cotton was confederate cotton, and the provost court having determined it belonged to McLeod, the cotton would be released to McLeod on his paying expenses and giving
14 certificate of probable cause of seizure.

Defendant at once notified McLeod's counsel of this, and stated his readiness to release the cotton on these conditions. No reply was received. Ten days thereafter (May 1, 1866) counsel were again notified, and replied that they declined to receive the cotton on the terms stated. On May 5, 1866, defendant informed the Secretary of the Treasury of this refusal, and on May 12, 1866, was instructed to forward cotton to New York unless McLeod consented to the terms proposed within 30 days, leaving McLeod to his remedy under act of March 12, 1863. Pursuant thereto the cotton was forwarded to New York.

That the official report of the defendant relative to the cotton was furnished from the records of the Treasury Department, and read without objection. Same is appended and marked Exhibit "B."

And the testimony on both sides being closed, the defendant prayed the court to instruct the jury in the following particulars:

1. That if they find the cotton in question was arrested by the military forces of the United States, in the State of South Carolina, on or before the 15th day of October, 1865, as indicated by the record of the provost court held at Bennettsville, S. C., then it became captured property under the provisions of the act of March 12, 1863, entitled "An act to provide for the collection of abandoned property and for the prevention of frauds in insurrectionary districts within the United States;" and, being such, it became and was the duty of the officer or soldier taking or receiving such property to turn the same over to the defendant, T. C. Callicot, the duly-appointed special agent of the Treasury Department, then on duty at Charleston, S. C.; and it became and was the duty of said Callicot to take and receive the same; and no action can be maintained against him, said Callicot, therefor.

2. That the pretended trial had in the provost court at Bennettsville, S. C.; of which Capt. Callahan was president, and two citizens were associates, "to determine the title to the cotton," after the capture thereof, was without warrant or color of law, and void; and the release of the cotton to the plaintiff, consequent upon the finding of that court, was in violation of the 10th section of the act of Congress approved July 2, 1864, entitled "An act in addition to the several acts concerning commercial intercourse between loyal and insurrectionary States, and provide for the collection of captured and abandoned property, and the prevention of frauds in States declared in insurrection," and did not vest any right to the cotton in the plaintiff as against the United States; and the defendant, T. C. Callicot, in the discharge of his duty as special agent of the Treasury Department, under the acts of Congress relative to captured and abandoned property, had full right to take and receive said cotton, as he did, on its arrival at Charleston, in October, 1865; and the plaintiff has no remedy in this court against him.

3. That if they find the cotton was arrested on its arrival in Charleston, in October, 1865, by the military forces of the United States, or by defendant, T. C. Callicot, as special agent of the Treasury Department, with their aid and assistance, (he being unable to make such arrest without such aid,) then, by virtue of this arrest, the cotton became captured property; and the taking or receiving of it by the defendant, in his official capacity, and accounting to the Treasury Department, was lawful, and no action can be maintained against him therefor in this court.

4. That if the defendant, as special agent of the Treasury Department, received the cotton in question as "captured property," and reported the facts concerning the same to the Secretary of the Treasury for instructions, as appears by the records of that department in evidence in this case, and pursuant thereto received the instructions of the Secretary, and acted substantially in accordance therewith, and finally, in accordance with the further instructions of the Secretary, forwarded said cotton to Simeon Draper, agent of the Treasury Department at New York, then this action cannot be maintained against him.

5. That if they find that eight bales of cotton of the 238 bales sold

to the Confederate States government in February, 1863, for which the bonds of the said confederate government were received in payment by the plaintiff, were mixed and repacked by the plaintiff with his own cotton, making up thereby the 39 bales in question, and the defendant has taken or received said cotton as special agent of the Treasury
18 Department, and as such has duly accounted therefor to the United States, then the plaintiff cannot recover.

But the court rejected each and every of the instructions prayed for by the defendant, and in lieu thereof, instructed the jury in the following terms, to wit:

"The district attorney has asked for various instructions, which the court will decline to give, not that we doubt the general correctness of most of the legal propositions contained in them, but we prefer to give you what we conceive to be the law of this case in our own language, embodying the instructions asked, so far as we think them correct, in what we say.

"This is an action of trespass brought by Alexander McLeod against T. C. Callicot. The plaintiff replies, denying the truth of this averment, and insisting that in what Callicot did he did not act as agent, but wrongfully and without justification in law.

"The pleadings present the issue which you are to try: First. Did this cotton belong to Alexander McLeod, the plaintiff, in October, 1865; was it his property at that time? And, second, was the defendant justified in what he did by virtue of his office as supervising
19 agent of the treasury?

"That the cotton belonged to the plaintiff, unless his title had been diverted by capture, seems not to be questioned; the second question alone, therfore, is important.

"Under several acts of Congress, during the late war, supervising agents of the Treasury Department were appointed in the several insurgent States, and charged with certain specific duties. Among these duties was that of receiving from the military officers of the United States all property captured by them, with instructions to turn it over to the proper authorities of the United States for sale and for account. In respect to citizens who had maintained a loyal adhesion to the government of the United States, it was provided by law that this property or proceeds should be returned to them upon making the necessary proofs in the Court of Claims at any time within two years from the close of the rebellion. It is alleged, and not denied, that Callicot was supervising agent, and had this general authority. It was his duty to receive from the military officers and from private soldiers all property captured by the forces of the United States during the recent war, within his agency.
20 "If this case depended on this general authority, the only question to be determined would be, whether the cotton in question was captured property. But there is something more in this case. These supervising agents were appointed by the Secretary of the Treasury, under regulations, approved by the President of the United States, and were subject, in all respects, to his direction and control; and the general regulations established had relation only to a state of war.

"Now, actual hostilities between the insurgent States and the United States terminated, practically, in May, 1865. In the State of South Carolina a provisional government was organized under a proclamation of the President in June or July of that year, and the Secretary of the Treasury, having reference to this changed condition of affairs, on the 27th of June, 1865, addressed a circular to those treasury agents, in which he prescribed

a rule for their government in the new state of things. (The Chief Justice here read the fourth section of the circular.) This section provides that officers 'charged with the duty of receiving and collection, or having in their possession or under their control captured, abandoned, or confisable personal property, will dispose of the same in ac-
21 cordance with regulations heretofore prescribed, and refrain from receiving such from military or naval authorities after the 30th instant.'

"The general regulation which required Mr. Callicot to receive all captured property from the officers of the United States was thus rescinded on the 27th of June, 1865, with the following limitation:

"'This will not be considered as interfering with the operations of agents now engaged in receiving or collecting the property recently captured by or surrendered to the forces of the United States, whether or not covered by or included in the records delivered to the United States military or treasury authorities by rebel military officers or cotton agents.'

"The new regulation or prohibitory order, therefore, did not extend to property which had been captured or surrendered by the military officers of the confederate government to the United States; but, with that exception, the prohibition is complete and final, and no agent of the Treasury Department was justified in receiving, after the 30th of June, 1865, any captured property, unless theretofore surrendered; much less was any such officer warranted in making any capture of un-
surrendered cotton himself after that date, with or without mili-
22 tary aid. He had no authority to do so. All his powers, as we have said to you, were derived from the Treasury Department, and when the Treasury Department withdrew that general authority, it was at an end.

"The question, then, in this case is, whether this was part of the property which had been surrendered by the military authorities of the confederate government to the United States prior to the 27th of June, 1865. You have heard all the evidence, and it is your province to determine whether or not this property was in that category. If it was, then it was Callicot's duty to receive it, and transmit it the authorities of the United States for sale; and the only remedy which the owner or claimant of the cotton could possibly have would be by application to the Court of Claims of the United States. The whole matter seems to be narrowed down to the simple proposition whether the evidence before you satisfies your minds that this cotton was included in the surrender referred to in the Secretary's instructions of the 27th of June. If it was so included, then the court charges you that neither the action of the provost court, relied upon by the defendant, nor the action of any State court could withdraw it from that category without the consent of the
United States. If it was, on the 27th June, captured property
23 in this sense, that is property surrendered by the military authorities of the confederate government to the United States, then it remained captured property, and could not be released by the action of the provost court. That action, if intended to have this effect, was without sanction of law, and of no avail.

"If it was such property, it was the duty of the defendant to take possession of it; if not, his seizure was unlawful. But there is another question not necessarily determined by the character of the property, on which it is the duty of the court to make some observations.

"By an act passed on the 27th of June, 1868, Congress declared the intent of the several acts relating to captured property. Among these

was the abandoned or capturned property act of March 12, 1863, of which, as well as of the others, the true intent was declared to be that the remedy given in cases of seizure by preferring claim in the Court of Claims should be exclusive, precluding the owner of any property taken by agents of the Treasury Department as abandoned or captured property, in virtue 'or under color of said act,' from suit at common law, or any other mode of redress whatever, before any other court or tribunal other than the Court of Claims. It will be for you to say whether
24 the defendant, in taking this property, proceeded under color of that act. If he was proceeding in good faith, believing himself to be warranted, as the officer of the national government, in taking charge of the cotton under that act, we think he is covered by its provision. We adopt this view the more readily, because, in a subsequent part of the act, it is provided that 'in all cases in which suits of trespass (which is this case) may have been brought, or shall hereafter be brought against any person for or account of private property taken by such person as an officer of the United States, by virtue of "any act relating to captured or abandoned property," and the defendant shall plead, or allege in bar thereof, that such act was done or omitted to be done by him as an officer of the United States in the administration of one of the acts aforesaid, or in virtue or under color thereof, such plea or allegation, if the fact be sustained by the proof, shall be deemed and adjudged in law to be a complete and conclusive bar to any such suit or action.'

"It is our duty, under this act, to say to you that the plea of the defendant in this case is a conclusive bar to this action if you find
25 affirmatively that the acts of his, complained of by him in the declaration, were done by him in virtue or under color of any of the acts referred to. If it was done by him, as supervising special agent, under a mistake as to the character of this property, he is, in our judgment, protected by this act. It would not protect the United States from a demand in the Court of Claims for this property; but it would protect the officer against a private suit, if he acted under color of this law, or under a mistaken sense of law.

"You have heard all the evidence, and it is for you to judge whether he acted under a sense of duty or not. You can weigh the whole evidence and determine that matter for yourselves.

"The only remaining point upon which it is proper to instruct you is this:

"It is claimed by counsel that, if in the event you should find for the plaintiff, you may assess what are called vindictive damages. The court cannot say that to you. If you find for the plaintiff, it will be your duty to assess the value of the property at the time of the conversion, on the 21st of October, 1865, with lawful interest from that date."

26 To the granting of which said instructions, and to the refusal of those prayed for by the defendant, the defendant then and there, and before the jury had withdrawn from the bar, did except, and, inasmuch as the matter aforesaid do not appear by the verdict of the jury, prayed the court here to sign and seal this his bill of exceptions, which is accordingly done this 31st day of May, A. D., 1869.

S. P. CHASE,
Chief Justice U. S.

And now here at this day, to wit, the 28th day of June, A. D. 1869, the said T. C. Callicot produced here to the said court the writ of the said United States of America for the correcting of errors of and upon

the promises, commanding the record and proceedings aforesaid of the judgment aforesaid, so rendered as aforesaid, with all things concerning the same, to be transmitted to the Supreme Court of the United States, to be held at the city of Washington on the first Monday in December next; which said writ of error is in the words and of the tenor following:

27 THE UNITED STATES OF AMERICA:

The President of the United States to the judges of the circuit court of the United States for the fourth circuit in and for the district of South Carolina:

Because in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said court before you, or some of you, between Alexander McLeod, plaintiff, and T. C. Callicot, defendant, a manifest error hath happened, to the great damage of the said T. C. Callicot, as by his complaint appears; we, being willing that error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington on the first Monday of December next, in the said Supreme Court, to be then and there
28 held, that, the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error, what of right and according to the laws and customs of the United States should be done.

Witness the Honorable Salmon P. Chase, Chief Justice of the said Supreme Court, the first Monday in December, A. D. 1868.

DAN'L HORLBECK,
C. C. C. U. S. for S. C.

I certify this writ of error is brought by direction of the Secretary of the Treasury.

D. T. CORBIN,
U. S. Dist. Att'y for South Carolina.

I served this writ of error by lodging a copy thereof in the office of the clerk of the United States circuit court for the district of South Carolina, at Charleston, South Carolina, for the adverse party, on the 28th day of June, A. D. 1869.

E. P. BUTTS, JR.,
Gen'l Deputy U. S. Marshal.

29 In pursuance whereof, and according to the form and effect of the act of Congress in such case made and provided, a transcript of the record and proceedings of the judgment aforesaid, so as aforesaid rendered, with all things relating to the same, together with the said writ of error, are hereby transmitted to the said Supreme Court accordingly.

The United States of America to Alexander McLeod, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at Washington on the first Monday in December next, pursuant to a writ of error filed in the clerk's

office of the circuit court of the United States for the district of South Carolina, wherein T. C. Callicot is plaintiff and you are defendant in error, to show cause, if any there be, why the judgment in said writ of error mentioned should not be corrected and speedy justice should not be done to the parties in that behalf.

30 Witness my hand and seal at the city of Charleston, in the district of South Carolina, this 29th day of June, A. D. 1869.

[L. S.] GEORGE S. BRYAN,
U. S. Judge, District of S. C.

DAN'L HORLBECK,
C. C. C. U. S., S. C.

We accept service for defendant in error.

CAMPBELL & SEABROOK,
Def't's Att'ys.

JUNE 29, '69.

OFFICE OF THE CLERK OF THE CIRCUIT COURT OF THE UNITED STATES FOR THE DISTRICT OF SOUTH CAROLINA,
Charleston, S. C., November 15, 1869.

I, Daniel Horlbeck, clerk of the circuit court of the United States for the district of South Carolina, certify that the foregoing is a true and correct transcript of the record in the case entitled "Alexander McLeod vs. T. C. Callicot," which is on file in my office.

Witness my hand and the seal of said court this fifteenth day of November, A. D. 1869, at Charleston, in said district.

[L. S.] DAN'L HORLBECK,
C. C. C. U. S. for S. C.

31 EXHIBIT A. G. S. P.

[Vignette.]

UNITED STATES OF AMERICA.

TREASURY DEPARTMENT,
June 6, 1868.

Pursuant to the act of Congress of 22d February, 1849, I hereby certify that the annexed three sheets in writing contain a true and correct copy of the appointment of T. C. Callicot as a supervising special agent of this department, and of his assignment to the supervision of the eighth special agency, as appears from the records of the department; and that the accompanying pamphlet and printed page contain correct copies of the regulations of the department referred to therein.

In witness whereof I have hereunto set my hand and caused the seal of the Treasury Department to be affixed on the day and year first above written.

[SEAL.] H. McCULLOCH,
Secretary of the Treasury.

32 TREASURY DEPARTMENT,
February 21*st*, 1865.

T. C. CALLICOT, Esq., *Memphis, Tenn.*

SIR: You are hereby appointed a supervising special agent of the

Treasury Department, under the regulations of the department, bearing date July 29th, 1864—copy herewith enclosed—and assigned to duty in the first agency.

For more specific instructions in regard to the details of your duties, you will report as early as practicable to W'm P. Mellen, esq., general agent, at Cincinnati.

33 Your salary will be at the rate of $3,000 per annum, with an allowance to cover travelling expenses, of six cents per mile for all distances actually travelled in the discharge of your official duties, for which you will render accurate accounts monthly to this department.

Respectfully,
(Signed) W. P. FESSENDEN,
Secretary of the Treasury.

34 TREASURY DEPARTMENT,
April 25th, 1865.

T. C. CALLICOT, Esqr.,
Sup'g Sp. Ag't Treas. Dep't, Nashville, Tenn.

SIR: Joseph R. Dillin, esq., having been appointed supervising special agent for the first special agency in your place, you will proceed, as soon as he assumes the duties of his office, to Charleston, S. C., and assume the supervision of the 8th special agency, as defined in additional regulations, which will be sent to you.

Respectfully,
(Signed) H. McCULLOCH,
Secretary of the Treasury.

35 *Amended general regulations.*

TREASURY DEPARTMENT,
April 25, 1865.

The "general regulations" made by the Secretary of the Treasury, dated July 2, 1864, for the purpose of carrying into effect the regulations of that date, and the several acts of Congress authorizing them, are hereby amended as follows, viz:

I. Two additional special agencies are hereby established, distinguished numerically and respectively designated and described as follows:

The eighth special agency comprises the State of South Carolina and so much of the State of Georgia as lies in and east of the valley of the Ogeechee River, including the city of Savannah.

The ninth special agency comprises the west part of Florida and so much of the State of Alabama as lies south of the Alabama and Mississippi railroad.

II. The boundaries of the fifth special agency, as defined by the general regulations, series July 29, 1864, are hereby modified so that it comprises the south and east part of Florida, including Key West, and so much of the State of Georgia as lies south and west of the valley of the Ogeechee River.

III. The boundaries of the third special agency, as defined by the general regulations, series July 29, 1864, are hereby modified so that it comprises so much of the States of Louisiana and Mississippi as lies south of Grand Gulf, and including that place.

IV. In addition to the duties devolved upon the general agent of the

Treasury Department by the said regulations, he will hereafter be required, under the direction of the Secretary, to cause the regulations concerning the purchase of products of insurrectionary States under the eighth section of the act of Congress approved July 2, 1864, to be properly observed and carried out.

All officers and agents appointed to purchase and sell such products will comply with the instructions of the general agent in regard thereto until otherwise directed by the Secretary of the Treasury.

HUGH McCULLOCH,
Secretary of the Treasury.

Approved April 25, 1865.

ANDREW JOHNSON.

36 EXHIBIT "A."

Acts of Congress, and rules and regulations prescribed by the Secretary of the Treasury, in pursuance thereto, with the approval of the President, concerning commercial intercourse with and in States and parts of States declared in insurrection, captured, abandoned, and confiscable property, the care of freedmen, and the purchase of products of insurrectionary districts on government account.

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AN ACT to regulate the collection of duties on imports and tonnage, referred to in 5th section of the act approved May 20, 1862, and 4th section of the act approved March 12, 1863, appended hereto.

SEC. 91. *And be it further enacted*, That all fines, penalties, and forfeitures recovered by virtue of this act (and not otherwise appropriated) shall, after deducting all proper costs and charges, be disposed of as follows: one moiety shall be for the use of the United States, and be paid into the treasury thereof by the collector receiving the same; the other moiety shall be divided between and paid in equal proportions to the collector and naval officer of the district and surveyor of the port wherein the same shall have been incurred, or to such of the said officers as there may be in the said district; and in districts where only one of the aforesaid officers shall have been established, the said moiety shall be given to such officer:

Provided, nevertheless, That in all cases where such penalties, fines, and forfeitures shall be recovered in pursuance of information given to such collector by any person other than the naval officer or surveyor of the district, the one-half of such moiety shall be given to such informer, and the remainder thereof shall be disposed of betwen the collector, naval officer, and surveyor or surveyors, in manner aforesaid:

Provided also, That where any fines, forfeitures, and penalties incurred by virtue of this act are recovered in consequence of any information given by any officer of a revenue cutter, they shall, after deducting all proper costs and charges, be disposed of as follows: one-fourth part shall be for the use of the United States, and paid into the treasury thereof in manner as before directed; one-fourth part for the officers of the customs, to be distributed as hereinbefore set forth; and the remainder thereof to the officers of such cutter, to be divided among them agreeably to their pay:

And provided likewise, That whenever a seizure, condemnation, and sale of goods, wares, or merchandise shall take place within the United States, and the value thereof shall be less than two hundred and fifty dollars, that part of the forfeiture which accrues to the United States, or so much thereof as may be necessary, shall be applied to the payment of the cost of prosecution.

And be it further provided, That if any officer or other person entitled to a part or share of any of the fines, penalties, or forfeitures incurred in virtue of this act, shall be necessary as a witness on the trial for such fine, penalty, or forfeiture, such officer or other person may be a witness upon the said trial; but in such case he shall not receive, nor be entitled to any part or share of the said fine, penalty, or forfeiture, and the part or share to which he otherwise would have been entitled shall revert to the United States.

Approved March 2, 1799.

AN ACT further to provide for the collection of duties on imports, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever it shall, in the judgment of the President, by reason of unlawful combinations of persons in opposition to the laws of the United States, become
39² impracticable to execute the revenue laws and collect the duties on imports by ordinary means, in the ordinary way, at any port of entry in any collection district, he is authorized to cause such duties to be collected at any port of delivery in said district until said obstruction shall cease; and in such case the surveyors at such ports of delivery shall be clothed with all the powers and be subject to all the obligations of collectors at ports of entry; and the Secretary of the Treasury, with the approbation of the President, shall appoint such number of weighers, gaugers, measurers, inspectors, appraisers, and clerks as may be necessary, in his judgment, for the faithful execution of the revenue laws at said ports of delivery, and shall fix and establish the limits within which such ports of delivery are constituted ports of entry as aforesaid; and all the provisions of law regulating the issue of marine papers, the coasting trade, the warehousing of imports, and collection of duties shall apply to the ports of entry so constituted in the same manner as they do to ports of entry established by the laws now in force.

SEC. 2. *And be it further enacted*, That if, from the cause mentioned in the foregoing section, in the judgment of the President, the revenue from duties on imports cannot be effectually collected at any port of entry in any collection district, in the ordinary way and by the ordinary means, or by the course provided in the foregoing section, then and in that case he may direct that the custom house for the district be established in any secure place within said district, either on land or on board any vessel in said district, or at sea near the coast; and in such case the collector shall reside at such place, or on shipboard as the case may be, and there detain all vessels and cargoes arriving within or approaching said district, until the duties imposed by law on said vessels and their cargoes are paid in cash: *Provided*, That if the owner or consignee of the cargo on board any vessel detained as aforesaid, or the master of said vessel, shall desire to enter a port of entry in any other district of the United States where no such obstructions to the execution of the laws exist, the master of such vessel may be permitted so to change the destination of the vessel and cargo in his manifest, whereupon the collector shall deliver him a written permit to proceed to the port so designated: *And provided further*, That the Secretary of the Treasury shall, with the approbation of the President, make proper regulations for the enforcement on shipboard of such provisions of the laws regulating the assessment and collection of duties as, in his judgement, may be necessary and practicable.

SEC. 3. *And be it further enacted*, That it shall be unlawful to take any vessel or cargo detained as aforesaid from the custody of the proper officers of the customs, unless by process of some court of the United States; and in case of any attempt otherwise to take such vessel or cargo by any force, or combination, or assemblage of persons too great to be overcome by the officers of the customs, it shall and may be lawful for the President, or such person or persons as he shall have empowered for that purpose, to employ such part of the army or navy or militia of the United States, or such force of citizen volunteers as may be deemed necessary, for the purpose of preventing the removal of such

vessel or cargo and protecting the officers of the customs in retaining the custody thereof.

SEC. 4. *And be it further enacted*, That if, in the judgment of the President, from the cause mentioned in the first section of this act, the duties upon imports in any collection district cannot be effectually collected by the ordinary means and in the ordinary way, or in the mode and manner provided in the foregoing section of this act, then and in that case the President is hereby empowered to close the port or ports of entry in said district, and in such case give notice thereof by proclamation; and thereupon all right of importation, warehousing, and other privileges incident to ports of entry, shall cease and be discontinued at such port so closed until opened by the order of the President, on the cessation of such obstructions; and if, while said ports are so closed, any ship
40 or vessel from beyond the United States, or having on board any articles subject to duties, shall enter or attempt to enter any such port, the same, together with its tackle, apparel, furniture, and cargo, shall be forfeited to the United States.

SEC. 5. *And be it further enacted*, That whenever the President, in pursuance of the provisions of the second section of the act entitled "Act to provide for calling forth the militia to execute the laws of the Union, suppress insurrections, and repel invasions, and to repeal the act now in force for that purpose," approved February twenty-eight, seventeen hundred and ninety-five, shall have called forth the militia to suppress combinations against the laws of the United States, and to cause the laws to be duly executed, and the insurgents shall have failed to disperse by the time directed by the President, and when said insurgents claim to act under the authority of any State or States, and such claim is not disclaimed or repudiated by the persons exercising the functions of government in such State or States, or in the part or parts thereof in which said combination exists, nor such insurrection suppressed by said State or States, then, and in such case, it may and shall be lawful for the President, by proclamation, to declare that the inhabitants of such State, or any section or part thereof where such insurrection exists, are in a state of insurrection against the United States; and thereupon all commercial intercourse by and between the same, and the citizens thereof, and the citizens of the rest of the United States, shall cease and be unlawful so long as such condition of hostility shall continue; and all goods and chattels, wares and merchandise, coming from said State or section into the other parts of the United States, and all proceeding to such State or section by land or water, shall, together with the vessel or vehicle conveying the same, or conveying persons to or from such State or section, be forfeited to the United States: *Provided, however*, That the President may, in his discretion, license and permit commercial intercourse with any such part of said State or section, the inhabitants of which are so declared in a state of insurrection, in such articles, and for such time, and by such persons, as he, in his discretion, may think most conducive to the public interest; and such intercourse, so far as by him licensed, shall be conducted and carried on only in pursuance of rules and regulations prescribed by the Secretary of the Treasury. And the Secretary of the Treasury may appoint such officers, at places where officers of the customs are not now authorized by law, as may be needed to carry into effect such licenses, rules, and regulations; and officers of the customs and other officers shall receive for services under this section, and under said rules and regulations, such fees and compensation as are now allowed for similar service under other provisions of law.

SEC. 6. *And be it further enacted*, That from and after fifteen days after

the issuing of the said proclamation, as provided in the last foregoing section of this act, any ship or vessel belonging in whole or in part to any citizen or inhabitant of said State or part of a State whose inhabitants are so declared in a state of insurrection, found at sea, or in any port of the rest of the United States, shall be forfeited to the United States.

SEC. 7. *And be it further enacted*, That in the execution of the provisions of this act and of the other laws of the United States providing for the collection of duties on imports and tonnage, it may and shall be lawful for the President, in addition to the revenue cutters in service, to employ in aid thereof such other suitable vessels as may, in his judgment, be required.

SEC. 8. *And be it further enacted*, That the forfeitures and penalties incurred by virtue of this act may be mitigated or remitted, in pursuance of the authority vested in the Secretary of the Treasury by the act entitled "An act providing for mitigating or remitting the forfeitures, penalties, and disabilities accruing in certain cases therein mentioned," approved March third, seventeen hundred and ninety-seven, or in cases where special circumstances may seem to require it, according to regulations to be prescribed by the Secretary of the Treasury.

41[4] SEC. 9. *And be it further enacted*, That proceedings on seizures for forfeitures under this act may be pursued in the courts of the United States in any district into which the property so seized may be taken and proceedings instituted; and such courts shall have and entertain as full jurisdiction over the same as if the seizure was made in that district.

Approved July 13, 1861.

AN ACT supplementary to an act approved on the thirteenth July, eighteen hundred and sixty-one, entitled "An act to provide for the collection of duties on imports, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury, in addition to the powers conferred upon him by the act of the thirteenth July, eighteen hundred and sixty-one, be, and he is hereby, authorized to refuse a clearance to any vessel or other vehicle laden with goods, wares, or merchandise destined for a foreign or domestic port, whenever he shall have satisfactory reason to believe that such goods, wares, or merchandise, or any part thereof, whatever may be their ostensible destination, are intended for ports or places in possession or under control of insurgents against the United States; and if any vessel or other vehicle for which a clearance or permit shall have been refused by the Secretary of the Treasury, or by his order, as aforesaid, shall depart or attempt to depart for a foreign or domestic port without being duly cleared or permitted, such vessel or other vehicle, with her tackle, apparel, furniture, and cargo, shall be forfeited to the United States.

SEC. 2. *And be it further enacted*, That whenever a permit or clearance is granted for either a foreign or domestic port, it shall be lawful for the collector of the customs granting the same, if he shall deem it necessary under the circumstances of the case, to require a bond to be executed by the master or the owner of the vessel in a penalty equal to the value of the cargo, and with sureties to the satisfaction of such collector, that the said cargo shall be delivered at the destination for which it is cleared or permitted, and that no part thereof shall be used in affording aid or comfort to any person or parties in insurrection against the authority of the United States.

SEC. 3. *And be it further enacted*, That the Secretary of the Treasury be,

and he is hereby, further empowered to prohibit and prevent the transportation in any vessel or upon any railroad, turnpike, or other road or means of transportation within the United States, of any goods, wares, or merchandise of whatever character, and whatever may be the ostensible destination of the same, in all cases where there shall be satisfactory reasons to believe that such goods, wares, or merchandise are intended for any place in the possession or under the control of insurgents against the United States, or that there is imminent danger that such goods, wares, or merchandise will fall into the possession or under the control of such insurgents; and he is further authorized, in all cases where he shall deem it expedient so to do, to require reasonable security to be given that goods, wares, or merchandise shall not be transported to any place under insurrectionary control, and shall not, in any way, be used to give aid or comfort to such insurgents; and he may establish all such general or special regulations as may be necessary or proper to carry into effect the purposes of this act; and if any goods, wares, or merchandise shall be transported in violation of this act, or of any regulation of the Secretary of the Treasury established in pursuance thereof, or if any attempt shall be made so to transport them, all goods, wares, or merchandise so transported or attempted to be transported shall be forfeited to the United States.

42[5] SEC. 4. *And be it further enacted*, That the proceedings for the penalties and forfeitures accruing under this act may be pursued, and the same may be mitigated or remitted by the Secretary of the Treasury in the modes prescribed by the eighth and ninth sections of the act of July thirteenth, eighteen hundred and sixty-one, to which this act is supplementary.

SEC. 5. *And be it further enacted*, That the proceeds of all penalties and forfeitures incurred under this act, or the act to which this is supplementary, shall be distributed in the manner provided by the ninety-first section of the act of March second, seventeen hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage."

Approved May 20, 1862.

AN ACT to suppress insurrection, to punish treason and rebellion, to seize and confiscate the property of rebels, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every person who shall hereafter commit the crime of treason against the United States, and shall be adjudged guilty thereof, shall suffer death, and all his slaves, if any, shall be declared and made free; or, at the discretion of the court, he shall be imprisoned for not less than five years and fined not less than ten thousand dollars, and all his slaves, if any, shall be declared and made free; said fine shall be levied and collected on any or all of the property, real and personal, excluding slaves, of which the said person so convicted was the owner at the time of committing the said crime, any sale or conveyance to the contrary notwithstanding.

SEC. 2. *And be it further enacted*, That if any person shall hereafter incite, set on foot, assist, or engage in any rebellion or insurrection against the authority of the United States, or the laws thereof, or shall give aid or comfort thereto, or shall engage in, or give aid and comfort to, any such existing rebellion or insurrection, and be convicted thereof, such person shall be punished by imprisonment for a period not exceeding ten years or by a fine not exceeding ten thousand dollars, and by the

liberation of all his slaves, if any he have, or by both of said punishments, at the discretion of the court.

SEC. 3. *And be it further enacted*, That every person guilty of either of the offences described in this act shall be forever incapable and disqualified to hold any office under the United States.

SEC. 4. *And be it further enacted*, That this act shall not be construed in any way to affect or alter the prosecution, conviction, or punishment of any person or persons guilty of treason against the United States before the passage of this act unless such person is convicted under this act.

SEC. 5. *And be it further enacted*, That, to insure the speedy termination of the present rebellion, it shall be the duty of the President of the United States to cause the seizure of all the estate and property, money, stocks, credits, and effects of the persons hereinafter named in this section, and to apply and use the same, and the proceeds thereof, for the support of the army of the United States, that is to say:

First. Of any person hereafter acting as an officer of the army or navy of the rebels in arms against the government of the United States.

Secondly. Of any person hereafter acting as president, vice-president, member of congress, judge of any court, cabinet officer, foreign minister, commissioner, or consul of the so-called Confederate States of America.

Thirdly. Of any person acting as governor of a State, member of a convention or legislature, or judge of any court of any of the so-called Confederate States of America.

Fourthly. Of any person who, having held an office of honor, trust,
43[6] or profit in the United States, shall hereafter hold an office in the so-called Confederate States of America.

Fifthly. Of any person hereafter holding an office or agency under the government of the so-called Confederate States of America, or under any of the several States of the said confederacy, or the laws thereof, whether such office or agency be national, State, or municipal in its name or character: *Provided*, That the persons thirdly, fourthly, and fifthly above described shall have accepted their appointment or election since the date of the pretended ordinance of secession of the State, or shall have taken an oath of allegiance to, or to support the constitution of, the so-called Confederate States.

Sixthly. Of any person who, owning property in any loyal State or Territory of the United States, or in the District of Columbia, shall hereafter assist and give aid and comfort to such rebellion; and all sales, transfers, or conveyances of any such property shall be null and void; and it shall be a sufficient bar to any suit brought by such person for the possession or the use of such property, or any of it, to allege and prove that he is one of the persons described in this section.

SEC. 6. *And be it further enacted*, That, if any person within any State or Territory of the United States, other than those named as aforesaid, after the passage of this act, being engaged in armed rebellion against the government of the United States, or aiding or abetting such rebellion, shall not, within sixty days after public warning and proclamation duly given and made by the President of the United States, cease to aid, countenance, and abet such rebellion, and return to his allegiance to the United States, all the estate and property, moneys, stocks, and credits of such person shall be liable to seizure as aforesaid, and it shall be the duty of the President to seize and use them as aforesaid, or the proceeds thereof. And all sales, transfers, or conveyances of any such property after the expiration of the said sixty days from the date of

such warning and proclamation shall be null and void; and it shall be a sufficient bar to any suit brought by such person for the possession or the use of such property, or any of it, to allege and prove that he is one of the persons described in this section.

SEC. 7. *And be it further enacted*, That to secure the condemnation and sale of any such property, after the same shall have been seized, so that it may be made available for the purpose aforesaid, proceedings in rem shall be institnted in the name of the United States in any district court thereof, or in any territorial court, or in the United States district court for the District of Columbia, within which the property above described, or any part thereof, may be found, or into which the same, if movable, may first be brought, which proceedings shall conform as nearly as may be to proceedings in admiralty or revenue cases; and if said property, whether real or personal, shall be found to have belonged to a person engaged in rebellion, or who has given aid or comfort thereto, the same shall be condemned as enemies' property, and become the property of the United States, and may be disposed of as the court shall decree, and the proceeds thereof paid into the treasury of the United States for the purposes aforesaid.

SEC. 8. *And be it further enacted*, That the several courts aforesaid shall have power to make such orders, establish such forms of decree and sale, and direct such deeds and conveyances to be executed and delivered by the marshals thereof where real estate shall be the subject of sale as shall fitly and efficiently effect the purposes of this act, and vest in the purchasers of such property good and valid titles thereto. And the said courts shall have power to allow such fees and charges of their officers as shall be reasonable and proper in the premises.

SEC. 9. *And be it further enacted*, That all slaves of persons who shall hereafter be engaged in rebellion against the government of the United States, or who shall in any way give aid or comfort thereto, es-
44[7] caping from such persons and taking refuge within the lines of the army; and all slaves captured from such persons or deserted by them and coming under the control of the government of the United States; and all slaves of such persons found *on* [or] being within any place occupied by rebel forces and afterwards occupied by the forces of the United States, shall be deemed captives of war, and shall be forever free of their servitude, and not again held as slaves.

SEC. 10. *And be it further enacted*, That no slave escaping into any State, Territory, or the District of Columbia, from any other State, shall be delivered up, or in any way impeded or hindered of his liberty, except for crime, or some offence against the laws, unless the person claiming said fugitive shall first make oath that the person to whom the labor or service of such fugitive is alleged to be due is his lawful owner, and has not borne arms against the United States in the present rebellion, nor in any way given aid or comfort thereto; and no person engaged in the military or naval service of the United States shall, under any pretence whatever, assume to decide on the validity of the claim of any person to the service or labor of any other person, or surrender up any such person to the claimant, on pain of being dismissed from the service.

SEC. 11. *And be it further enacted*, That the President of the United States is authorized to employ as many persons of African descent as he may deem necessary and proper for the suppression of this rebellion, and for this purpose he may organize and use them in such manner as he may judge best for the public welfare.

SEC. 12. *And be it further enacted*, That the President of the United States is hereby authorized to make provision for the transportation,

colonization, and settlement, in some tropical country beyond the limits of the United States, of such persons of the African race, made free by the provisions of this act, as may be willing to emigrate, having first obtained the consent of the government of said country to their protection and settlement within the same, with all the rights and privileges of freemen.

SEC. 13. *And be it further enacted*, That the President is hereby authorized, at any time hereafter, by proclamation, to extend to persons who may have participated in the existing rebel ion in any State or any part thereof, pardon and amnesty, with such exceptions and at such time and on such conditions as he may deem expedient for the public welfare.

SEC. 14. *And be it further enacted*, That the courts of the United States shall have full power to institute proceedings, make orders and decrees, issue process, and do all other things necessary to carry this act into effect.

Approved July 17, 1862.

AN ACT to provide for the collection of abandoned property and for the prevention of frauds in insurrectionary districts within the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be lawful for the Secretary of the Treasury, from and after the passage of this act, as he shall from time to time see fit, to appoint a special agent or agents to receive and collect all abandoned or captured property in any State or Territory, or any portion of any State or Territory of the United States, designated as in insurrection against the lawful government of the United States by the proclamation of the President of July first, eighteen hundred and sixty-two: *Provided*, That such property shall not include any kind or description which has been used, or which was intended to be used, for waging or carrying on war against the United States, such as arms, ordnance, ships, steamboats, or other water-craft, and the furniture, forage, military supplies, or munitions of war.

SEC. 2. *And be it further enacted*, That any part of the goods
45[2] or property received or collected by such agent or agents may be appropriated to public use on due appraisement and certificate thereof, or forwarded to any place of sale within the loyal States as the public interests may require; and all sales of such property shall be at auction to the highest bidder, and the proceeds thereof shall be paid into the treasury of the United States.

SEC. 3. *And be it further enacted*, That the Secretary of the Treasury may require the special agents appointed under this act to give a bond, with such securities and in such amount as he shall deem necessary, and to require the increase of said amounts and the strengthening of said security as circumstances may demand; and he shall also cause a book or books of accounts to be kept, showing from whom such property was received, the cost of transportation, and the proceeds of the sale thereof. And any person claiming to have been the owner of any such abandoned or captured property may, at any time within two years after the suppression of the rebellion, prefer his claim to the proceeds thereof in the Court of Claims; and on proof to the satisfaction of said court of his ownership of said property, of his right to the proceeds thereof, and that he has never given any aid or comfort to the present rebellion, to receive the residue of such proceeds, after the deduction of any purchase money which may have been paid, together with the expense of transportation and sale of said property, and any other lawful expenses attending the disposition thereof.

SEC. 4. *And be it further enacted*, That all property coming into any of the United States not declared in insurrection as aforesaid, from within any of the States declared in insurrection, through or by any other person than any agent duly appointed under the provisions of this act, or under a lawful clearance by the proper officer of the Treasury Department, shall be confiscated to the use of the government of the United States. And the proceedings for the condemnation and sale of any such property shall be instituted and conducted under the direction of the Secretary of the Treasury, in the mode prescribed by the eighty-ninth and ninetieth sections of the act of March second, seventeen hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage." And any agent or agents, person or persons, by or through whom such property shall come within the lines of the United States unlawfully, as aforesaid, shall be judged guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding one thousand dollars, or imprisonment for any time not exceeding one year, or both, at the discretion of the court. And the fines, penalties, and forfeitures accruing under this act may be mitigated or remitted in the mode prescribed by the act of March three, seventeen hundred and ninety-seven, or in such manner, in special cases, as the Secretary of the Treasury may prescribe.

SEC. 5. *And be it further enacted*, That the fifth section of the "Act to further provide for the collection of the revenue upon the northern, northeastern, and northwestern frontier, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, shall be so construed as to allow the temporary officers which had been or may be appointed at ports which have been or may be opened or established in States declared to be in insurrection by the proclamation of the President on the first of July, eighteen hundred and sixty-two, the same compensation which by law is allowed to permanent officers of the same position, or the ordinary compensation which by law is allowed to permanent officers of the same position, or the ordinary compensation of special agents, as the Secretary of the Treasury may determine.

SEC. 6. *And be it further enacted*, That it shall be the duty of every officer or private of the regular or volunteer forces of the United States, or any officer, sailor, or marine in the naval service of the United States, upon the inland waters of the United States, who may take or receive any such abandoned property, or cotton, sugar, rice, or tobacco, from persons in such insurrectionary districts, or have it under his control, to turn the same over to an agent appointed as aforesaid, who shall give a receipt therefor; and in case he shall refuse or neglect so
462 to do, he shall be tried by a court-martial and shall be dismissed from the service, or, if an officer, reduced to the ranks, or suffer such other punishment as said court shall order, with the approval of the President of the United States.

SEC. 7. *And be it further enacted*, That none of the provisions of this act shall apply to any lawful maritime prize by the naval forces of the United States.

Approved March 12, 1863.

AN ACT in addition to the several acts concerning commercial intercourse between loyal and insurrectionary States, and to provide for the collection of captured and abandoned property, and the prevention of frauds in States declared in insurrection.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sales of captured and abandoned property under the act approved March twelve, eighteen hundred

and sixty-three, may be made at such places, in States declared in insurrection, as may be designated by the Secretary of the Treasury, as well as at other places now authorized by said act.

SEC. 2. *And be it further enacted*, That, in addition to the captured and abandoned property to be received, collected, and disposed of, as provided in said act, the said agents shall take charge of and lease, for periods not exceeding twelve months, the abandoned lands, houses, and tenements within the districts therein named, and shall also provide, in such leases or otherwise, for the employment and general welfare of all persons within the lines of national military occupation within said insurrectionary States formerly held as slaves, who are or shall become free. Property, real or personal, shall be regarded as abandoned when the lawful owner thereof shall be voluntarily absent therefrom, and engaged, either in arms or otherwise, in aiding or encouraging the rebellion.

SEC. 3. *And be it further enacted*, That all moneys arising from the leasing of abandoned lands, houses, and tenements, or from sales of captured and abandoned property collected and sold in pursuance of said act or of this act, or from fees collected under the rules and regulations made by the Secretary of the Treasury, and approved by the President, dated respectively the twenty-eighth day of August, eighteen hundred and sixty-two, the thirty-first day of March, and the eleventh day of September, eighteen hundred and sixty-three, or under any amendments or modifications thereof, which have been or shall be made by the Secretary of the Treasury, and approved by the President, for conducting the commercial intercourse which has been or shall be licensed and permitted by the President, with and in States declared in insurrection, shall, after satisfying therefrom all proper and necessary expenses to be approved by the Secretary of the Treasury, be paid into the treasury of the United States; and all accounts of moneys received or expended in connection therewith shall be audited by the proper accounting officers of the treasury; that the first section of the "Act to provide for the collection of abandoned property and for the prevention of fraud in insurrectionary districts in the United States," approved March twelve, eighteen hundred and sixty-three, is hereby extended so as to include the descriptions of property mentioned in an act entitled "An act further to provide for the collection of duties on imports, and for other purposes," approved July thirteen, eighteen hundred and sixty-one, and an act entitled "An act to suppress insurrection, to punish treason and rebellion, to seize and confiscate the property of rebels, and for other purposes," approved July seventeen, eighteen hundred and sixty-two, respectively; and that the sales provided for in said act first mentioned may be made at such place as may be designated by the Secretary of the Treasury. And section six of said first-mentioned act is hereby amended so as to include every description of property mentioned
47[10] in the acts of July thirteen, eighteen hundred and sixty-one, and July seventeen, eighteen hundred and sixty-two, aforesaid; and that all property, real or personal, described in the acts to which this is an addition, shall be regarded as abandoned when the lawful owner thereof shall be voluntarily absent therefrom, and engaged, either in arms or otherwise, in aiding or encouraging the rebellion.

SEC. 4. *And be it further enacted*, That the prohibitions and provisions of the act approved July thirteen, eighteen hundred and sixty-one, and of the acts amendatory or supplementary thereto, shall apply to all commercial intercourse by and between persons residing or being within districts within the present or future lines of national military occupa-

tion in the States or parts of States declared in insurrection, whether with each other or with persons residing or being within districts declared in insurrection and not within those lines; and that all persons within the United States, not native or naturalized citizens thereof, shall be subject to the same prohibitions, in all commercial intercourse with inhabitants of States or parts of States declared in insurrection, as citizens of loyal States are subject to under the said act or acts.

SEC. 5. *And be it further enacted*, That whenever any part of a loyal State shall be under the control of insurgents, or shall be in dangerous proximity to places under their control, all commercial intercourse therein and therewith shall be subject to the same prohibitions and conditions as are created by the said acts, as to such intercourse between loyal and insurrectionary States, for such time and to such extent as shall from time to time become necessary to protect the public interests, and be directed by the Secretary of the Treasury, with the approval of the President.

SEC. 6. *And be it further enacted*, That so much of the fifth section of the act approved May twenty, eighteen hundred and sixty-two, and the fourth section of the act approved March twelve, eighteen hundred and sixty-three, as directs the manner of distributing fines, penalties, and forfeitures, is hereby repealed, and that, in lieu of the distribution thereby directed to be made to informers, collectors, and other officers of the customs, the court decreeing condemnation may award such compensation to customs officers, informers, or other persons, for any service connected therewith, as will tend to promote vigilance in protecting the public interests, and as shall be just and equitable, in no case, however, to exceed the aggregate amount heretofore directed by the said fifth section.

SEC. 7. *And be it further enacted*, That no property seized or taken upon any of the inland waters of the United States by the naval forces thereof shall be regarded as a maritime prize; but all property so seized or taken shall be promptly delivered to the proper officers of the courts, or as provided in this act and in the said act approved March twelve, eighteen hundred and sixty-three.

SEC. 8. *And be it further enacted*, That it shall be lawful for the Secretary of the Treasury, with the approval of the President, to authorize agents to purchase for the United States any products of States declared in insurrection, at such places therein as shall be designated by him, at such prices as shall be agreed on with the seller, not exceeding the market value thereof at the place of delivery, nor exceeding three-fourths of the market value thereof in the city of New York at the latest quotations known to the agent purchasing: *Provided*, That no part of the purchase-money for any products so purchased shall be paid or agreed to be paid out of any other fund than that arising from property sold as captured or abandoned, or purchased and sold under the provisions of this act. All property so purchased shall be forwarded for sale at such place or places as shall be designated by the Secretary of the Treasury, and the moneys arising therefrom, after payment of the purchase-money and the other expenses connected therewith, shall be paid into the treasury of the United States; and the accounts of all moneys so received and paid shall be rendered to and audited by the proper accounting officers of the treasury.

48[11] SEC. 9. *And be it further enacted*, That so much of section five of the act of thirteenth of July, eighteen hundred and sixty-one, aforesaid, as authorizes the President, in his discretion, to license or permit commercial relations in any State or section the in-

habitants of which are declared in a state of insurrection, is hereby repealed, except so far as may be necessary to authorize supplying the necessities of loyal persons residing in insurrectionary States within the lines of actual occupation by the military forces of the United States, as indicated by published order of the commanding general of the department or district so occupied; and, also, except so far as may be necessary to authorize persons residing within such lines to bring or send to market in the loyal States any products which they shall have produced with their own labor or the labor of freedmen or others employed and paid by them, pursuant to rules relating thereto which may be established under proper authority. And no goods, wares, or merchandise shall be taken into a State declared in insurrection, or transported therein, except to and from such places, and to such monthly amounts, as shall have been previously agreed upon in writing by the commanding general of the department in which such places are situated, and an officer designated by the Secretary of the Treasury for that purpose.

SEC. 10. *And be it further enacted*, That all officers and privates of the regular and volunteer forces of the United States, and all officers, sailors, and marines in the naval service, are hereby prohibited from buying or selling, trading, or in any way dealing in the kind or description of property mentioned in this act and the act to which this is in addition, whereby to receive or expect any profit, benefit, or advantage to himself, or any other person directly or indirectly connected with him. And it shall be the duty of such officer, private, sailor, or marine, when such property shall come into his possession or custody, or within his control, to give notice thereof to some agent appointed by virtue of this act, and to turn the same over to such agent without delay. Any officer of the United States, civil, military, or naval, or any sutler, soldier, marine, or other person, who shall violate any provision of this act, or who shall take or cause to be taken into a State declared to be in insurrection, or to any other point, to be thence taken into such State, or who shall transport or sell, or otherwise dispose of therein, any goods, wares, or merchandise whatsoever, except in pursuance of license and authority of the President, as provided in said fifth section of the act of July thirteen, eighteen hundred and sixty-one, aforesaid, and any officer or other person aforesaid who shall make any false statement or representation upon which license and authority shall be granted for such transportation, sale, or other disposition, and any officer or other person aforesaid who shall, under any license or authority obtained, wilfully and knowingly transport, sell, or otherwise dispose of any other goods, wares, or merchandise than such as are in good faith so licensed and authorized, or shall wilfully and knowingly transport, sell, or dispose of the same, or any portion thereof, in violation of the terms of such license or authority, or of any rule or regulation prescribed by the Secretary of the Treasury concerning the same, or shall be guilty of any act of embezzlement, of wilful misappropriation of public or private money or property, of keeping false accounts, or of wilfully making any false returns, or of any other act amounting to a felony, shall be liable to indictment as for a misdemeanor, and fine not exceeding five thousand dollars, and to punishment in the penitentiary not exceeding three years, before any court, civil or military, competent to try the same. And it shall be the duty of the Secretary of the Treasury, from time to time, to institute such investigations as may be necessary to detect and prevent frauds and abuses in the trade and other transactions contemplated by this act or

by the acts to which this is supplementary. And the agents making such investigations shall have power to compel the attendance of witnesses, and to make examinations on oath.

49[12] SEC. 11. *And be it further enacted*, That the Secretary of the Treasury, with the approval of the President, shall make such rules and regulations as are necessary to secure the proper and economical execution of the provisions of this act, and shall defray all expenses of such execution from the proceeds of fees imposed by said rules and regulations, of sales of captured and abandoned property, and of sales hereinbefore authorized,

Approved July 2, 1864.

50[13] PROCLAMATIONS OF THE PRESIDENT.

By the President of the United States of America.

A PROCLAMATION.

Whereas, on the fifteenth day of April, eighteen hundred and sixty-one, the President of the United States, in view of an insurrection against the laws, Constitution, and government of the United States, which had broken out within the States of South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, and Texas, and in pursuance of the provisions of the act entitled "An act to provide for calling forth the militia to execute the laws of the Union, suppress insurrections, and repel invasions, and to repeal the act now in force for that purpose," approved February twenty-eight, seventeen hundred and ninety-five, did call forth the militia to suppress said insurrection, and to cause the laws of the Union to be duly executed, and the insurgents have failed to disperse by the time directed by the President; and whereas such insurrection has since broken out, and yet exists, within the States of Virginia, North Carolina, Tennessee, and Arkansas; and whereas the insurgents in all the said States claim to act under the authority thereof, and such claim is not disclaimed or repudiated by the persons exercising the functions of government in such State or States, or in the part or parts thereof in which such combinations exist, nor has such insurrection been suppressed by said States:

Now, therefore, I, Abraham Lincoln, President of the United States, in pursuance of an act of Congress approved July thirteen, eighteen hundred and sixty-one, do hereby declare that the inhabitants of the said States of Georgia, South Carolina, Virginia, North Carolina, Tennessee, Alabama, Louisiana, Texas, Arkansas, Mississippi, and Florida (except the inhabitants of that part of the State of Virginia lying west of the Alleghany Mountains, and of such other parts of that State and the other States hereinbefore named as may maintain a loyal adhesion to the Union and the Constitution, or may be, from time to time, occupied and controlled by forces of the United States engaged in the dispersion of said insurgents) are in a state of insurrection against the United States, and that all commercial intercourse between the same and the inhabitants thereof, with the exceptions aforesaid, and the citizens of other States and other parts of the United States is unlawful, and will remain unlawful until such insurrection shall cease or has been suppressed; that all goods and chattels, wares and merchandise, coming from any of said States, with the exceptions aforesaid, into other parts of the United States, without the special license and permission of the President, through the Secretary of the Treasury, or proceeding to any

of said States, with the exceptions aforesaid, by land or water, together with the vessel or vehicle conveying the same, or conveying persons to or from said States, with said exceptions, will be forfeited to the United States; and that, from and after fifteen days from the issuing of this proclamation, all ships and vessels belonging in whole or in part to any citizen or inhabitant of any of said States, with said exceptions, found at sea, or in any port of the United States, will be forfeited to the United States. And I hereby enjoin upon all district attorneys, marshals, and officers of the revenue, and of the military and naval forces of the United States, to be vigilant in the execution of said act, and in the enforcement of the penalties and forfeitures imposed or declared by it, leaving any party who may think himself aggrieved thereby to his application to the Secretary of the Treasury for the remission of
51[14] any penalty or forfeiture, which the said Secretary is authorized by law to grant, if, in his judgment, the special circumstances of any case shall require such remission.

In witness whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington this sixteenth day of August, in the year of our Lord eighteen hundred and sixty-one, and of the independence of the United States of America the eighty-sixth.

[L. S.] ABRAHAM LINCOLN.

By the President:

WILLIAM H. SEWARD,
Secretary of State.

By the President of the United States.

A PROCLAMATION.

Whereas, in and by the second section of an act of Congress, passed on the 7th day of June, A. D. 1862, entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," it was made the duty of the President to declare on or before the first day of July then next following, by his proclamation, in what State and parts of States insurrection exists:

Now, therefore, be it known that I, Abraham Lincoln, President of the United States of America, do hereby declare and proclaim that the States of South Carolina, Florida, Georgia, Alabama, Louisiana, Texas, Mississippi, Arkansas, Tennessee, North Carolina, and the State of Virginia, except the following counties: Hancock, Brooke, Ohio, Marshal, Wetzel, Marion, Monongalia, Preston, Taylor, Pleasants, Tyler, Ritchie, Doddridge, Harrison, Wood, Jackson, Wirt, Roane, Calhoun, Gilmore, Barbour, Tucker, Lewis, Braxton, Upshur, Randolph, Mason, Putnam, Kanawha, Clay, Nicholas, Cabell, Wayne, Boone, Logan, Wyoming, Webster, Fayette, and Raleigh, are now in insurrection and rebellion, and by reason thereof the civil authority of the United States is obstructed so that the provisions of the "Act to provide increased revenue from imports, to pay the interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, cannot be peaceably executed, and that the taxes legally chargeable upon real estate under the act last aforesaid, lying within the States and parts of States as aforesaid, together with a penalty of fifty per centum of said taxes, shall be a lien upon the tracts or lots of the same, severally charged, till paid.

In witness whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done in the city of Washington this first day of July, in the year of our Lord one thousand eight hundred and sixty-two, and of the independence of the United States of America the eighty-sixth.

[L. S.]

ABRAHAM LINCOLN.

By the President:

F. W. SEWARD,
Acting Secretary of State.

By the President of the United States of America.

A PROCLAMATION.

Whereas, in pursuance of the act of Congress approved July 13, 1861, I did, by proclamation dated August 16, 1861, declare that the inhabitants of the States of Georgia, South Carolina, Virginia, North Carolina, Tennessee, Alabama, Louisiana, Texas, Arkansas, Mississippi, and Florida (except the inhabitants of that part of Virginia lying west of the Alleghany Mountains, and of such other parts of that State and the other States hereinbefore named as might maintain a loyal adhesion to the Union and the Constitution, or might be, from time to time, occupied and controlled by forces of the United States engaged in the dispersion of said insurgents) were in a state of insurrection against the United States, and that all commercial intercourse between the same and the inhabitants thereof, with the exceptions aforesaid, and the citizens of other States and other parts of the United States, was unlawful, and would remain unlawful until such insurrection should cease or be suppressed, and that all goods and chattels, wares and merchandise, coming from any of said States, with the exceptions aforesaid, into other parts of the United States, without the license and permission of the President, through the Secretary of the Treasury, or proceeding to any of said States, with the exceptions aforesaid, by land or water, together with the vessel or vehicle conveying the same to or from said States, with the exceptions aforesaid, would be forfeited to the United States:

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And whereas experience has shown that the exceptions made in and by said proclamation embarrass the due enforcement of said act of July 13, 1861, and the proper regulation of the commercial intercourse authorized by said act with the loyal citizens of said States:

Now, therefore, I, Abraham Lincoln, President of the United States, do hereby revoke the said exceptions, and declare that the inhabitants of the States of Georgia, South Carolina, North Carolina, Tennessee, Alabama, Louisiana, Texas, Arkansas, Mississippi, Florida, and Virginia (except the forty-eight counties of Virginia designated as West Virginia, and except, also, the ports of New Orleans, Key West, Port Royal, and Beaufort, in North Carolina) are in a state of insurrection against the United States, and that all commercial intercourse, not licensed and conducted as provided in said act, between the said States and the inhabitants thereof, with the exceptions aforesaid, and the citizens of other States and other parts of the United States, is unlawful, and will remain unlawful until such insurrection shall cease or has been suppressed, and notice thereof has been duly given by proclamation; and all cotton, tobacco, and other products, and all other goods and chattels, wares and merchandise, coming from any of said States, with the excep-

tions aforesaid, into other parts of the United States, or proceeding to any of said States, with the exceptions aforesaid, without the license and permission of the President, through the Secretary of the Treasury, will, together with the vessel or vehicle conveying the same, be forfeited to the United States.

In witness whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington this thirty-first day of March, A. D. 1863, and of the independence of the United States of America the eighty-seventh.

[L. S.] ABRAHAM LINCOLN.

By the President:

WILLIAM H. SEWARD,
Secretary of State.

By the President of the United States.

A PROCLAMATION.

Whereas, in and by the Constitution of the United States, it is provided that the President "shall have power to grant reprieves and pardons for offences against the United States, except in cases of impeachment;" and

Whereas a rebellion now exists whereby the loyal State governments of several States have for a long time been subverted, and many persons have committed and are now guilty of treason against the United States; and

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Whereas, with reference to said rebellion and treason, laws have been enacted by Congress, declaring forfeitures and confiscation of property and liberation of slaves, all upon terms and conditions therein stated, and also declaring that the President was thereby authorized at any time thereafter, by proclamation, to extend to persons who may have participated in the existing rebellion, in any State or part thereof, pardon and amnesty, with such exceptions, and at such times, and on such conditions, as he may deem expedient for the public welfare; and

Whereas the congressional declaration for limited and conditional pardon accords with well-established judicial exposition of the pardoning power; and

Whereas, with reference to said rebellion, the President of the United States has issued several proclamations with provisions in regard to the liberation of slaves; and

Whereas it is now desired by some persons heretofore engaged in said rebellion to resume their allegiance to the United States, and to reinaugurate loyal State governments within and for their respective States:

Therefore, I, Abraham Lincoln, President of the United States, do proclaim, declare, and make known to all persons who have, directly or by implication, participated in the existing rebellion, except as hereinafter excepted, that a full pardon is hereby granted to them, and each of them, with restoration of all rights of property except as to slaves, and in property cases where rights of third parties shall have intervened, and upon the condition that every such person shall take and subscribe an oath, and thenceforward keep and maintain said oath inviolate; and which oath shall be registered for permanent preservation, and shall be of the tenor and effect following, to wit:

"I, ——— ———, do solemnly swear, in presence of Almighty God, that I will henceforth faithfully support, protect, and defend the Constitution of the United States and the Union of the States thereunder; and that I will, in like manner, abide by and faithfully support all acts of Congress passed during the existing rebellion with reference to slaves, so long and so far as not repealed, modified, or held void by Congress, or by decision of the Supreme Court; and that I will, in like manner, abide by and faithfully support all proclamations of the President made during the existing rebellion having reference to slaves, so long and so far as not modified or declared void by decision of the Supreme Court: so help me God."

The persons excepted from the benefit of the foregoing provisions are all who are, or shall have been, civil or diplomatic officers or agents of the so-called confederate government; all who have left judicial stations under the United States to aid the rebellion; all who are, or shall have been, military or naval officers of said so-called confederate government above the rank of colonel in the army, or of lieutenant in the navy; all who left seats in the United States Congress to aid the rebellion; all who resigned commissions in the army or navy of the United States, and afterwards aided the rebellion; and all who have engaged in any way in treating colored persons, or white persons in charge of such, otherwise than lawfully as prisoners of war, and which persons may have been found in the United States service as soldiers, seamen, or in any other capacity.

And I do further proclaim, declare, and make known that whenever, in any of the States of Arkansas, Texas, Louisiana, Mississippi, Tennessee, Alabama, Georgia, Florida, South Carolina, and North Carolina, a number of persons not less than one-tenth in number of the votes cast in such State at the presidential election of the year of our Lord one thousand eight hundred and sixty, each having taken the oath aforesaid, and not having since violated it, and being a qualified voter by the election law of the State existing immediately before the so-called act of secession, and excluding all others, shall re-establish a State
54[17] government which shall be republican, and in no wise contravening said oath, such shall be recognized as the true government of the State, and the State shall receive thereunder the benefits of the constitutional provision which declares that "The United States shall guarantee to every State in this Union a republican form of government, and shall protect each of them against invasion; and on application of the legislature, or the executive, (when the legislature cannot be convened,) against domestic violence."

And I do further proclaim, declare, and make known that any provision which may be adopted by such State government in relation to the freed people of such State, which shall recognize and declare their permanent freedom, provide for their education, and which may yet be consistent, as a temporary arrangement, with their present condition as a laboring, landless, and homeless class, will not be objected to by the national executive. And it is suggested as not improper that, in constructing a loyal State government in any State, the name of the State, the boundary, the subdivisions, the constitution, and the general code of laws, as before the rebellion, be maintained, subject only to the modifications made necessary by the conditions hereinbefore stated, and such others, if any, not contravening said conditions, and which may be deemed expedient by those framing the new State government

To avoid misunderstanding, it may be proper to say that this proclamation, so far as it relates to State governments, has no reference to

States where loyal State governments have all the while been maintained. And for the same reason, it may be proper to further say that whether members sent to Congress from any State shall be admitted to seats constitutionally rests exclusively with the respective houses, and not to any extent with the executive; and still further, that this proclamation is intended to present the people of the States wherein the national authority has been suspended, and loyal State governments have been subverted, a mode in and by which the national authority and loyal State governments may be re-established within said States, or in any of them; and, while the mode presented is the best the executive can suggest, with his present impressions, it must not be understood that no other possible mode would be acceptable.

Given under my hand at the city of Washington the eighth day of December, A. D. one thousand eight hundred and sixty-three, and of the independence of the United States of America the eighty-eighth.

[L. S.] ABRAHAM LINCOLN.

By the President:

WILLIAM H. SEWARD,
Secretary of State.

Department of State.

By the President of the United States of America.

A PROCLAMATION.

Whereas, by my proclamation of the twenty-ninth of April, one thousand eight hundred and sixty-five, all restrictions upon internal, domestic, and commercial intercourse, with certain exceptions therein specified and set forth, were removed "in such parts of the States of Tennessee, Virginia, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, and so much of Louisiana as lies east of the Mississippi River, as shall be embraced within the lines of national military occupation; * * *"

And whereas, by my proclamation of the twenty-second of May, 55[18] one thousand eight hundred and sixty-five, for reasons therein given, it was declared that certain ports of the United States which had been previously closed against foreign commerce should, with certain specified exceptions, be reopened to such commerce on and after the first day of July next, subject to the laws of the United States and in pursuance of such regulations as might be prescribed by the Secretary of the Treasury:

And whereas I am satisfactorily informed that dangerous combinations against the laws of the United States no longer exist within the State of Tennessee; that the insurrection heretofore existing within said State has been suppressed; that within the boundaries thereof the authority of the United States is undisputed; and that such officers of the United States as have been duly commissioned are in the undisturbed exercise of their official functions:

Now, therefore, be it known that I, Andrew Johnson, President of the United States, do hereby declare that all restrictions upon internal, domestic, and coastwise intercourse and trade, and upon the removal of products of States heretofore declared in insurrection, reserving and excepting *only* those relating to contraband of war, as hereinafter recited, and also those which relate to the reservation of the rights of the United

States to property purchased in the territory of an enemy, heretofore imposed in the territory of the United States east of the Mississippi River, are annulled, and I do hereby direct that they be forthwith removed; and that, on and after the first day of July next, all restrictions upon foreign commerce with said ports, with the exception and reservation aforesaid, be likewise removed; and that the commerce of such States shall be conducted under the supervision of the regularly appointed officers of the customs provided by law; and such officers of the customs shall receive any captured and abandoned property that may be turned over to them, under the law, by the military or naval forces of the United States, and dispose of such property as shall be directed by the Secretary of the Treasury. The following articles contraband of war are excepted from the effect of this proclamation: arms, ammunition, all articles from which ammunition is made, and gray uniforms and cloth.

And I hereby also proclaim and declare that the insurrection, so far as it relates to and within the State of Tennessee, and the inhabitants of the said State of Tennessee as reorganized and constituted under their recently adopted constitution and reorganization, and accepted by them, is suppressed, and therefore, also, that all the disabilities and disqualifications attaching to said State and the inhabitants thereof consequent upon any proclamations issued by virtue of the fifth section of the act entitled "An act further to provide for the collection of duties on imports, and for other purposes," approved the thirteenth day of July, one thousand eight hundred and sixty-one, are removed.

But nothing herein contained shall be considered or construed as in any wise changing or impairing any of the penalties and forfeitures for treason heretofore incurred under the laws of the United States, or any of the provisions, restrictions, or disabilities set forth in my proclamation bearing date the twenty-ninth day of May, one thousand eight hundred and sixty-five, or as impairing existing regulations for the suspension of the habeas corpus, and the exercise of military law in cases where it shall be necessary for the general public safety and welfare during the existing insurrection; nor shall this proclamation affect, or in any way impair, any laws heretofore passed by Congress and duly approved by the President, or any proclamations or orders issued by him, during the aforesaid insurrection, abolishing slavery, or in any way affecting the relations of slavery, whether of persons or of property; but, on the contrary, all such laws and proclamations heretofore made or issued are expressly saved, and declared to be in full force and virtue.

In testimony whereof I have hereunto set my hand, and caused the seal of the United States to be affixed.

56[19] Done at the city of Washington this thirteenth day of June, in the year of our Lord one thousand eight hundred and sixty-five, and of the independence of the United States of America the eighty-ninth.

[SEAL.] ANDREW JOHNSON.

By the President:

WILLIAM H. SEWARD,
Secretary of State.

By the President of the United States.

A PROCLAMATION.

Whereas it has been the desire of the general government of the United

States to restore unrestricted commercial intercourse between and in the several States as soon as the same could be safely done, in view of resistance to the authority of the United States by combinations of armed insurgents:

And whereas that desire has been shown in my proclamations of the twenty-ninth of April, one thousand eight hundred and sixty-five, the thirteenth of June, one thousand eight hundred and sixty-five, and the twenty-third of June, one thousand eight hundred and sixty-five:

And whereas it now seems expedient and proper to remove restrictions upon internal, domestic, and coastwise trade and commercial intercourse between and within the States and Territories west of the Mississippi River:

Now, therefore, be it known that I, Andrew Johnson, President of the United States, do hereby declare that all restrictions upon internal, domestic, and coastwise intercourse and trade, and upon the purchase and removal of products of States and parts of States and Territories heretofore declared in insurrection, lying west of the Mississippi River, (excepting only those relating to property heretofore purchased by the agents, or captured by or surrendered to the forces of the United States, and to the transportion thereto or therein, on private account, of arms, ammunition, all articles from which ammunition is made, gray uniforms and gray cloth,) are annulled; and I do hereby direct that they be forthwith removed; and also that the commerce of such States and parts of States shall be conducted under the supervision of the regularly appointed officers of the customs, [who] shall receive any captured and abandoned property that may be turned over to them, under the law, by the military or naval forces of the United States, and dispose of the same in accordance with instructions on the subject, issued by the Secretary of the Treasury.

In testimony whereof I have hereunto set my hand, and caused the seal of the United States to be affixed.

Done at the city of Washington this twenty-fourth day of June, in the year of our Lord one thousand eight hundred and sixty-five, and of the independence of the United States of America the eighty-ninth.

[SEAL.] ANDREW JOHNSON.

By the President:

W. HUNTER,
Acting Secretary of State.

57[20] *Regulations concerning internal and coastwise commercial intercourse.*

57½ ORDER OF THE PRESIDENT.

By the President of the United States.

Considering that the existing circumstances of the country allow a partial restoration of commercial intercourse between the inhabitants of those parts of the United States heretofore declared to be in insurrection and the citizens of the loyal States of the Union, and exercising the authority and discretion confided to me by the act of Congress approved July 13, 1861, entitled "An act further to provide for the collection of duties on imports, and for other purposes," I hereby license and permit such commercial intercourse, in all cases within the rules and regulations which have been or may be prescribed by the Secretary of

the Treasury for the conducting and carrying on of the same on the inland waters and ways of the United States.

ABRAHAM LINCOLN.

WASHINGTON, *February* 28, 1862.

TREASURY DEPARTMENT, *August* 28, 1862.

In pursuance of law, and by virtue of the authority conferred upon the Secretary of the Treasury by the act of Congress approved July 13, 1861, entitled "An act further to provide for the collection of duties on imports, and for other purposes," and an act supplementary thereto, approved May 20, 1862, and for the purpose of preventing the conveyance of arms, munitions of war, and other supplies to persons in insurrection against the United States, the following regulations concerning commercial intercourse with insurrectionary States and sections are prescribed.

S. P. CHASE,
Secretary of the Treasury.

I. No goods, wares, or merchandise, whatever may be the ostensible destination thereof, shall be transported to any place now under the control of insurgents; nor to any place on the south side of the Potomac River; nor to any place on the north side of the Potomac, and south of the Washington and Annapolis railroad; nor to any place on the eastern shore of the Chesapeake; nor to any place on the south side of the Ohio River below Wheeling, except Louisville; nor to any place on the west side of the Mississippi River below the mouth of the Des Moines, except St. Louis, without a permit of a duly authorized officer of the Treasury Department. And the special agents of this department may temporarily extend these restrictions to such other places in their respective districts, and make such local rules to be observed therein as may, from time to time, become necessary, promptly reporting their action to the Secretary of the Treasury for his sanction or disapproval.

II. All transportation of coin or bullion to any State or section heretofore declared to be in insurrection is absolutely prohibited, except for military purposes and under military orders, or under the special license of the Secretary of the Treasury. And no payment of gold or silver shall be made for cotton or other merchandise within any such State or section. And all cotton or other merchandise purchased or paid for therein, directly or indirectly, in gold or silver, shall be forfeited to the United States.

III. No clearance or permit whatsoever will be granted for any shipment to any port, place, or section affected by the existing blockade, except for military purposes, and upon the certificate and request of the Department of War or the Department of the Navy.

IV. All applications for permits to transport or trade under these regulations shall state the character and value of the merchandise to be transported, the consignee and destination thereof, with the route of transportation and the number and description of the packages, with the marks thereon.

V. Every applicant for such permits shall present with his application the original invoices of the goods, wares, and merchandise to
58[21] be transported, and shall make and file with the officer granting the permit an affidavit that the quantities, descriptions, and values are correctly stated in said invoices, true copies of which shall be annexed to and filed with the affidavit, and that the packages contain nothing except as stated in the invoices; that the merchandise so

permitted shall not, nor shall any part thereof, be disposed of by him or by his authority, connivance, or assent, in violation of the terms of the permit, and that neither the permit so granted nor the merchandise to be transported shall be so used or disposed of by him, or by his authority, connivance, or assent, as in any way to give aid, comfort, information, or encouragement to persons in insurrection against the United States. And, furthermore, that the applicant is loyal to the government of the United States and will in all things so deport himself.

VI. No permit shall be granted to ship goods, wares, or merchandise to States or parts of States heretofore declared to be in insurrection, or to places under insurrectionary control, or occupied by the military forces of the United States, except to persons residing or doing business therein, whose loyalty and good faith shall be certified by an officer of the government or other person duly authorized to make such certificate, or by a duly appointed board of trade therein, by whose approval and permission only the same shall be unladed or disposed of. And no permit shall be granted to ship merchandise from any such State or part of State in violation of any order restricting shipments therefrom, made for military purposes by the commandant of the department from which such shipment is to be made.

VII. Collectors or surveyors of customs, before granting clearances or permits, may require bond, with reasonable surety, in such cases as they shall think necessary, to protect the public interests, conditioned that there shall be no violation of the terms or spirit of the clearance or permit, or of the averments of the affidavit upon which the same is granted.

VIII. No permit shall be granted to ship intoxicating drinks, or other thing prohibited by the military authorities, into territory occupied by the military forces of the United States, except upon the written request of the commandant of the department in which such territory is embraced, or of some person duly authorized by him to make such request.

IX. In order to defray the expenses under these regulations, a fee of twenty cents will be charged for each permit granted; and shipments permitted to and from States heretofore declared to be in insurrection shall, in addition thereto, be charged with the following fees, viz: five cents on each one hundred dollars over three hundred dollars on all shipments to such States or sections; fifty cents on each one thousand pounds of cotton, and twenty-five cents on each one thousand pounds of sugar permitted from such State.

X. No vessel, boat, or vehicle used for transportation upon or south of the Potomac River, or north of the Potomac, and south of the Washington and Annapolis railroad, or to the eastern shore of the Chesapeake, or southwardly on or from the Ohio River below Wheeling, or westwardly or southwardly on or from the Mississippi River below the mouth of the Des Moines, shall receive on board any goods, wares, or merchandise destined to any place, commercial intercourse with which now is or hereafter may be restricted as aforesaid, unless the same be accompanied with a permit of a duly-authorized officer of the Treasury Department, except as hereinafter provided in regulation number XIV.

XI. No vessel, boat, or other vehicle used for transportation from eastern cities, or elsewhere in the loyal States, shall carry goods, wares, or merchandise into any place, section, or State restricted as aforesaid, without the permit of the duly-authorized officer of the customs, application for which permit may be made to such authorized officer near the point of destination as may suit the convenience of the shipper.

XII. No vessel, boat, or other vehicle used for transportation

59[22] shall put off any goods, wares, or merchandise at any place other than that named in the permit as the place of destination.

XIII. Before any boat or vessel running on any of the western waters south of Louisville or St. Louis, or other waters within or adjacent to any State or section, commercial intercourse with which now is or may hereafter be restricted as aforesaid, shall depart from any port where there is a collector or surveyor of customs, there shall be exhibited to the collector or surveyor, or such other officer as may be authorized to act in his stead, a true manifest of its entire cargo and a clearance obtained to proceed on its voyage; and when freights are received on board at a place where there is no collector or surveyor, as hereinafter provided in regulation XIV, then the same exhibit shall be made and clearance obtained at the first port to be passed where there is such an officer; and such vessel or boat shall be reported, and the manifest of its cargo exhibited, to the collector or surveyor of every port to be passed on the trip where there is such an officer; but no new clearance shall be necessary unless additional freights shall have been taken on board after the last clearance. Immediately on arriving at the port of final destination, and before discharging any part of its cargo, the manifest shall be exhibited to the surveyor of such port, or other officer authorized to act in his stead, whose approval for landing the cargo shall be indorsed on the manifest before any part thereof shall be discharged; and the clearance and shipping permits of all such vessels and boats shall be exhibited to the officer in command of any naval vessel or military post whenever such officer may require it.

XIV. To facilitate trade and guard against improper transportation, "aids to the revenue" will be appointed from time to time on cars, vessels, and boats, when desired by owners, agents, or masters thereof, which aids will have free carriage on the respective cars, vessels, and boats on which they are placed, and will allow proper way freights to be taken on board without permit, keeping a statement thereof, and reporting the same to the collector or surveyor of the first port to be passed on the trip where there is such an officer, from whom a permit therefor must be obtained, or the goods returned under his direction. No permit will be granted for transportation into any insurrectionary State or district except on cars, vessels, and boats carying such aids.

XV. All vessels, boats, and other vehicles used for transportation, violating any of the above regulations, and all goods, wares, and merchandise shipped or transported in violation thereof, will be forfeited to the United States. If any false statement be made or deception practiced in obtaining a permit, such permit, and all others connected therewith or affected thereby, will be absolutely void, and all merchandise shipped thereunder shall be forfeited to the United States. In all cases of forfeiture as aforesaid immediate seizure will be made and proceedings instituted promptly for condemnation. The attention of all officers of the government, common-carriers, shippers, consignees, owners, masters, agents, drivers, and other persons connected with the transportation of merchandise, or trading therein, is particularly directed to the acts of July 13, 1861, and May 20, 1862, above referred to.

XVI. All army supplies transported under military orders are excepted from the above regulations. But this exception does not extend to sutlers' goods or others designed for sale at military posts or camps.

XVII. When any officer of the customs shall find in his district any goods, wares, or merchandise which in his opinion are in danger of being transported to the insurgents, he may, if he thinks it expedient, require the owner or holder thereof to give reasonable security that they

shall not be transported to any place under insurrectionary control, and shall not in any way be used to give aid or encouragement to the insurgents. If the required security be not given, such officer shall promptly state the facts to the United States marshal for the district within which such goods are situated, or, if beyond the jurisdiction of a
60[23] United States marshal, then to the commandant of the nearest military post, whose duty it shall be to take possession thereof, and hold them for safe-keeping, reporting the facts promptly to the Secretary of the Treasury, and awaiting instructions.

XVIII. Where ports heretofore blockaded have been opened by the proclamation of the President, licenses will be granted by United States consuls, on application by the proper parties, to vessels clearing from foreign parts to the ports so opened, upon satisfactory evidence that the vessels so licensed will convey no person, property, or information contraband of war, either to or from said ports; which license shall be shown to the collector of the port to which the vessel is bound, and, if required, to any officer in charge of the blockade. And on leaving any port so opened, the vessel must have a clearance from the collector, according to law, showing no violation of the conditions of the license. Any violation of the conditions will involve the forfeiture and condemnation of the vessel and cargo, and the exclusion of all parties concerned, from entering the United States for any purpose during the war.

XIX. United States vessels clearing from domestic ports to any of the ports so opened will apply to the custom-house officers of the proper ports, in the usual manner, for licenses or clearances under the regulations heretofore established.

WAR DEPARTMENT,
Washington City, August 28, 1862.

The attention of all officers and others connected with the army of the United States is called to the regulations of the Secretary of the Treasury concerning commercial intercourse with insurrectionary States or sections, dated August 28, 1862.

I. Commandants of departments, districts, and posts will render all such military aid as may become necessary in carrying out the provisions of said regulations and enforcing observance thereof, to the extent directed by the Secretary of the Treasury, so far as can possibly be done without danger to the operations or safety of their respective commands.

II. There will be no interference with trade or shipments of cotton or other merchandise, conducted in pursuance of said regulations, within any territory occupied and controlled by the forces of the United States, unless absolutely necessary to the successful execution of military plans or movements therein. But in cases of violations of the conditions of any clearance or permit granted under said regulations, and in cases of unlawful traffic, the guilty party or parties will be arrested, and the facts promptly reported to the commandant of the department for orders.

III. No officer of the army, or other person connected therewith, will seize cotton or other property of individuals, unless exposed to destruction by the enemy, or needed for military purposes, or for confiscation under the act of Congress; and, in all such cases of seizure, the same shall be promptly reported to the commandant of the department wherein they are made, for his orders therein.

EDWIN M. STANTON,
Secretary of War.

NAVY DEPARTMENT, *August* 28, 1862.

The attention of naval officers is called to the regulations of the Secretary of the Treasury concerning commercial intercourse with insurrectionary States or sections, dated August 28, 1862.

I. Commanders of naval vessels will render such aid as may be
61[24] necessary in carrying out the provisions of said regulations, and enforcing observance thereof, to the extent directed by the Secretary of the Treasury, so far as can possibly be done without danger to the operations or safety of their respective commands.

II. There will be no interference with trade in or shipments of cotton or other merchandise, conducted in pursuance of said regulations, within any of the waters controlled by the naval forces of the United States, unless absolutely necessary to the successful execution of military or naval plans or movements. But in cases of the violation of the conditions of any clearance or permit granted under said regulations, and in cases of unlawful traffic, the guilty party or parties will be arrested, and the facts promptly reported.

III. No officer of the navy will seize cotton or other property of individuals within the territory opened for traffic, and subject to the regulations of the Secretary of the Treasury, unless the same is exposed to destruction by the enemy, or needed for naval purposes, or for confiscation under the act of Congress; and in all such cases the fact, with all attendant circumstances, shall be promptly reported to the department.

GIDEON WELLES, *Secretary.*

TREASURY DEPARTMENT,
Washington, March 31, 1863.

The President of the United States, in pursuance of the act of Congress approved July 13, 1861, entitled "An act further to provide for the collection of duties on imports, and for other purposes," having declared that the inhabitants of the States of Georgia, South Carolina, North Carolina, Tennessee, Alabama, Louisiana, Texas, Arkansas, Mississippi, Florida, and Virginia, except the forty-eight counties of Virginia designated as West Virginia, and except the ports of New Orleans, Key West, Port Royal, and Beaufort in North Carolina, are in insurrection against the United States, and that all commercial intercourse between the same and the inhabitants thereof, except as aforesaid, and the citizens of other States, and other parts of the United States, is unlawful, except as licensed and permitted by the President, and conducted under the regulations of the Secretary of the Treasury, as provided by said act:

Now, therefore, for the purpose of securing the due execution of the said act, and the supplementary act approved May 20, 1862, and for the purpose of safely and properly conducting such commercial intercourse as may be licensed and permitted by the President, pursuant to the provisions of said acts, and also for the purpose of preventing the conveyance of arms and other munitions of war and supplies to persons in insurrection against the United States, the following regulations are hereby prescribed by the Secretary of the Treasury, in pursuance of the authority conferred upon him by the said acts.

S. P. CHASE,
Secretary of the Treasury.

Regulations.

SEC. 1. No goods, wares, or merchandise, whatever may be the osten-

sible destination thereof, shall be transported to any place now under the control of insurgents; nor to any place on the south side of the Potomac river; nor to any place on the north side of the Potomac, and south of the Washington and Annapolis railroad; nor to any place on the Eastern Shore of the Chesapeake; nor to any place on the south side of the Ohio River below Wheeling, except Louisville; nor to any 62[25] place on the west side of the Mississippi River below the mouth of the Des Moines, except St. Louis, without a permit of a duly-authorized officer of the Treasury Department.

SEC. II. All transportation of coin or bullion to any State or section heretofore declared to be in insurrection is absolutely prohibited, except for military purposes and under military orders, or under the special license of the President. And no payment of gold or silver shall be made for cotton or other merchandise within any such State or section. And all cotton or other merchandise purchased in any such State or section, to be paid for therein, directly or indirectly, in gold or silver, or foreign bills of exchange, shall be forfeited to the United States.

SEC. III. No clearance or permit whatsoever will be granted for any shipment to any port or place affected by the existing blockade, except for military purposes, and upon the certificate and request of the Department of War or the Department of the Navy.

SEC. IV. All applications for permits to transport goods or property under these regulations shall state the character and value of the merchandise to be transported, the place from and to which such transportation is to be made, the names of the owner and shipper and consignee thereof, and the number and description of the packages, with the marks thereon.

SEC. V. Every applicant for a permit to transport goods, wares, or merchandise for purposes of trade into or within any place or section named in the first section of these regulations, shall present with his application the original invoices of the goods, wares, and merchandise to be transported, and shall make and file with the officer granting the permit an affidavit that the names of the owners, the quantities, descriptions, and values of the merchandise are correctly stated in said invoices, true copies of which shall be annexed to and filed with the affidavit; and that the marks on the packages are correctly stated in the application; that the packages contain nothing except as stated in the invoices; that the merchandise so permitted shall not, nor shall any part thereof, be disposed of by him, or by his authority, connivance, or assent, in violation of the terms of the permit; and that neither the permit so granted nor the merchandise to be transported shall be so used or disposed of by him, or by his authority, connivance, or assent as in any way to give aid, comfort, information, or encouragement to persons in insurrection against the United States; and furthermore, that the applicant is loyal to the government of the United States, and will in all things so deport himself.

SEC. VI. Whenever commercial intercourse with any part or section of a State heretofore declared in insurrection is permitted by the Secretary of the Treasury, under the license of the President, in pursuance of the said act approved July 13, 1861, notice thereof, and of the conditions under which the same may be conducted, shall be published in such papers as the Secretary may think expedient, in order to the general information of parties interested.

SEC. VII. After commercial intercourse with any part or section of an insurrectionary State has been permitted as aforesaid, permits to transport to or from any place therein, or to purchase or sell in any

NAVY DEPARTMENT, *August* 28, 1862.

The attention of naval officers is called to the regulations of the Secretary of the Treasury concerning commercial intercourse with insurrectionary States or sections, dated August 28, 1862.

I. Commanders of naval vessels will render such aid as may be
61²⁴ necessary in carrying out the provisions of said regulations, and enforcing observance thereof, to the extent directed by the Secretary of the Treasury, so far as can possibly be done without danger to the operations or safety of their respective commands.

II. There will be no interference with trade in or shipments of cotton or other merchandise, conducted in pursuance of said regulations, within any of the waters controlled by the naval forces of the United States, unless absolutely necessary to the successful execution of military or naval plans or movements. But in cases of the violation of the conditions of any clearance or permit granted under said regulations, and in cases of unlawful traffic, the guilty party or parties will be arrested, and the facts promptly reported.

III. No officer of the navy will seize cotton or other property of individuals within the territory opened for traffic, and subject to the regulations of the Secretary of the Treasury, unless the same is exposed to destruction by the enemy, or needed for naval purposes, or for confiscation under the act of Congress; and in all such cases the fact, with all attendant circumstances, shall be promptly reported to the department.

GIDEON WELLES, *Secretary.*

TREASURY DEPARTMENT,
Washington, March 31, 1863.

The President of the United States, in pursuance of the act of Congress approved July 13, 1861, entitled "An act further to provide for the collection of duties on imports, and for other purposes," having declared that the inhabitants of the States of Georgia, South Carolina, North Carolina, Tennessee, Alabama, Louisiana, Texas, Arkansas, Mississippi, Florida, and Virginia, except the forty-eight counties of Virginia designated as West Virginia, and except the ports of New Orleans, Key West, Port Royal, and Beaufort in North Carolina, are in insurrection against the United States, and that all commercial intercourse between the same and the inhabitants thereof, except as aforesaid, and the citizens of other States, and other parts of the United States, is unlawful, except as licensed and permitted by the President, and conducted under the regulations of the Secretary of the Treasury, as provided by said act:

Now, therefore, for the purpose of securing the due execution of the said act, and the supplementary act approved May 20, 1862, and for the purpose of safely and properly conducting such commercial intercourse as may be licensed and permitted by the President, pursuant to the provisions of said acts, and also for the purpose of preventing the conveyance of arms and other munitions of war and supplies to persons in insurrection against the United States, the following regulations are hereby prescribed by the Secretary of the Treasury, in pursuance of the authority conferred upon him by the said acts.

S. P. CHASE,
Secretary of the Treasury.

Regulations.

SEC. 1. No goods, wares, or merchandise, whatever may be the osten-

sible destination thereof, shall be transported to any place now under the control of insurgents; nor to any place on the south side of the Potomac river; nor to any place on the north side of the Potomac, and south of the Washington and Annapolis railroad; nor to any place on the Eastern Shore of the Chesapeake; nor to any place on the south side of the Ohio River below Wheeling, except Louisville; nor to any
62[25] place on the west side of the Mississippi River below the mouth of the Des Moines, except St. Louis, without a permit of a duly-authorized officer of the Treasury Department.

SEC. II. All transportation of coin or bullion to any State or section heretofore declared to be in insurrection is absolutely prohibited, except for military purposes and under military orders, or under the special license of the President. And no payment of gold or silver shall be made for cotton or other merchandise within any such State or section. And all cotton or other merchandise purchased in any such State or section, to be paid for therein, directly or indirectly, in gold or silver, or foreign bills of exchange, shall be forfeited to the United States.

SEC. III. No clearance or permit whatsoever will be granted for any shipment to any port or place affected by the existing blockade, except for military purposes, and upon the certificate and request of the Department of War or the Department of the Navy.

SEC. IV. All applications for permits to transport goods or property under these regulations shall state the character and value of the merchandise to be transported, the place from and to which such transportation is to be made, the names of the owner and shipper and consignee thereof, and the number and description of the packages, with the marks thereon.

SEC. V. Every applicant for a permit to transport goods, wares, or merchandise for purposes of trade into or within any place or section named in the first section of these regulations, shall present with his application the original invoices of the goods, wares, and merchandise to be transported, and shall make and file with the officer granting the permit an affidavit that the names of the owners, the quantities, descriptions, and values of the merchandise are correctly stated in said invoices, true copies of which shall be annexed to and filed with the affidavit; and that the marks on the packages are correctly stated in the application; that the packages contain nothing except as stated in the invoices; that the merchandise so permitted shall not, nor shall any part thereof, be disposed of by him, or by his authority, connivance, or assent, in violation of the terms of the permit; and that neither the permit so granted nor the merchandise to be transported shall be so used or disposed of by him, or by his authority, connivance, or assent as in any way to give aid, comfort, information, or encouragement to persons in insurrection against the United States; and furthermore, that the applicant is loyal to the government of the United States, and will in all things so deport himself.

SEC. VI. Whenever commercial intercourse with any part or section of a State heretofore declared in insurrection is permitted by the Secretary of the Treasury, under the license of the President, in pursuance of the said act approved July 13, 1861, notice thereof, and of the conditions under which the same may be conducted, shall be published in such papers as the Secretary may think expedient, in order to the general information of parties interested.

SEC. VII. After commercial intercourse with any part or section of an insurrectionary State has been permitted as aforesaid, permits to transport to or from any place therein, or to purchase or sell in any

place therein for use in any other place, shall be granted only by such persons as shall be specially authorized by the Secretary of the Treasury after the date hereof. And no permit shall be granted by any such person to transport to or from, or to purchase or sell in, any place or section whatever not within the military lines of the United States Army.

SEC. VIII. Every permit to purchase cotton, tobacco, or other merchandise within any place or section in a State heretofore declared in insurrection, after commercial intercourse therewith shall have been permitted by the Secretary of the Treasury, under the license of the President as aforesaid, and every permit to transport the same thereto, therein, or therefrom, shall clearly define the character and quantity of the merchandise so permitted to be sold, purchased, or transported, and the place or section within which the same may be purchased or sold, and to and from which the same may be transported.

63[26] SEC. IX. A fee of twenty cents will be charged for each permit granted for purposes of trade under these regulations; and in addition thereto the following fees shall be collected, viz: for a permit to purchase or sell cotton or tobacco within any place or section in a State heretofore declared in insurrection, commercial intercourse with which has been permitted by the Secretary of the Treasury, under the license of the President as aforesaid, and to transport the same therefrom to any place in the loyal States, four cents per pound of cotton, and two dollars per hogshead of tobacco; and for a permit to transport any other goods and chattels, wares and merchandise, designed for sale, except supplies for officers and soldiers shipped by sutlers to or from any such place or section in an insurrectionary State, five per centum upon the sworn invoice value thereof at the place of shipment.

SEC. X. Every officer authorized by the Secretary of the Treasury to grant permits under these regulations shall keep in his office a record of all his transactions under such authority, and especially he shall keep a record of every permit granted by him, showing the names of the owner, shipper, and consignee, the places from and to which each transportation is permitted, the character and invoice value of the merchandise permitted to be transported, and the fees received therefor; an abstract statement of which, together with the names and compensation of all aids to the revenue reporting to him, shall be given to the proper supervising special agent of the Treasury Department on the first of every month.

SEC. XI. No permit shall be granted to purchase or sell cotton, tobacco, or other goods, wares, or merchandise designed for trade within any place or section aforesaid, nor to transport the same therein, thereto, or therefrom, except to persons who shall, before receiving such permit, make affidavit that they are in all respects loyal and true to the government of the United States, and that they have never voluntarily given aid to the rebels in arms, nor in any other manner encouraged the rebellion; and that they will at all times, by their conduct and conversation, and by every other means they can properly use, do all that should be expected of them as loyal citizens to suppress the rebellion and restore obedience to the Constitution and laws of the United States.

SEC. XII. Collectors or surveyors of customs, before granting clearances, may require bond, with reasonable surety, in such cases as they shall think necessary, to protect the public interests, conditioned that there shall be no violation of the terms or spirit of the clearance, or of the averments of the affidavit upon which the same is granted.

SEC. XIII. No permit shall be granted to ship intoxicating drinks, or

other thing prohibited by the military authorities, into territory occupied by the military forces of the United States, except upon the written request of the commander of the department in which such territory is embraced, or of some person duly authorized by him to make such request.

SEC. XIV. No vessel, boat, or vehicle used for transportation upon or south of the Potomac River, or north of the Potomac and south of the Washington and Annapolis railroad, or to the eastern shore of the Chesapeake, or southwardly on or from the Ohio River below Wheeling, or westwardly or southwardly on or from the Mississippi River below the mouth of the Des Moines, or on or from the Mississippi River in any direction below the mouth of the Ohio, shall receive on board any goods, wares, or merchandise destined to any place, commercial intercourse with which now is, or hereafter may be, restricted as aforesaid, unless the same be accompanied with a permit of a duly-authorized officer of the Treasury Department, except as hereinafter provided in regulation number XVIII.

SEC. XV. No vessel, boat, or other vehicle used for transportation from any place in the loyal States shall carry goods, wares, or
64[37] merchandise into any place, section, or States restricted as aforesaid, without the permit of a duly-authorized officer of the Treasury Department, application for which permit may be made to such authorized officer near the point of destination as may suit the convenience of the shipper.

SEC. XVI. No vessel, boat, or other vehicle used for transportation shall put off any goods, wares, or merchandise at any place other than that named in the permit as the place of destination.

SEC. XVII. Before any boat or vessel running on any of the western waters south of Louisville or St. Louis, or other waters within or adjacent to any State or section, commercial intercourse with which now is or may hereafter be restricted as aforesaid, shall depart from any port where there is a collector or surveyor of customs, there shall be exhibited to the collector or surveyor, or such other officer as may be authorized to act in his stead, a true manifest of its entire cargo, and a clearance obtained to proceed on its voyage; and when freights are received on board at a place where there is no collector or surveyor as hereinafter provided in Section XVIII, then the same exhibit shall be made and clearance obtained at the first port to be passed where there is such an officer, and such vessel or boat shall be reported and the manifest of its cargo exhibited to the collector or surveyor of every port to be passed on the trip where there is such an officer; but no new clearance shall be necessary unless additional freights shall have been taken on board after the last clearance. Immediately on arriving at the port of final destination, and before discharging any part of its cargo, the manifest shall be exhibited to the surveyor of such port, or other officer authorized to act in his stead, whose approval for landing the cargo shall be indorsed on the manifest before any part thereof shall be discharged; and the clearance and shipping permits of all such vessels and boats shall be exhibited to the officer in command of any naval vessel or military post whenever such officer may require it.

SEC. XVIII. To facilitate trade and guard against improper transportation, "aids to the revenue" will be appointed from time to time on cars, vessels, and boats, when desired by owners, agents, or masters thereof, which aids will have free carriage on the respective cars, vessels, and boats on which they are placed, and will allow proper way freights to be taken on board without permit, keeping a statement

thereof, and reporting the same to the first officer to be passed on the trip who is authorized to grant the permit desired, from whom a permit therefor must be obtained, or the goods shall be returned to the shipper under his direction. No permit will be granted for transportation into or within any insurrectionary State or district, except on cars, vessels, and boats carrying such aids.

SEC. XIX. Supervising special agents of the Treasury Department will be appointed by the Secretary of the Treasury to supervise within designated limits the execution of these regulations, and to make such local rules and restrictions not inconsistent with them as may be proper for that purpose, and to charge the same from time to time, and temporarily suspend or qualify the authority to grant permits, as the public interests may require, subject to the approval of the Secretary of the Treasury; and all permits and clearances authorized under these regulations will be granted only in compliance with such local rules and restrictions as may be approved as aforesaid.

SEC. XX. Boards of trade will be appointed by the Secretary of the Treasury, at such places as he may think necessary, to aid in the due enforcement of these regulations, and in properly conducting such commercial intercourse between the inhabitants of States declared in insurrection and the citizens of other States and other parts of the United States, as may be permitted under the license of the President.

SEC. XXI. All vessels, boats, and other vehicles used for transportation violating any of the above regulations, or any of the local
65[32] rules and restrictions made by a supervising special agent, with the approval of the Secretary of the Treasury, and all cotton, tobacco, or other merchandise shipped or transported or purchased or sold in violation thereof, will be forfeited to the United States. If any false statement be made or deception practiced in obtaining a permit, such permit, and all others connected therewith or affected thereby, will be absolutely void, and all merchandise shipped under them shall be forfeited to the United States. In all cases of forfeiture, as aforesaid, immediate seizure will be made and proceedings instituted promptly for condemnation. The attention of all officers of the government, common carriers, shippers, consignees, owners, masters, agents, drivers, and other persons connected with the transportation of merchandise, or trading therein, is particularly directed to the acts of July 13, 1861, and May 20, 1862, above referred to, and March 12, 1863, and these regulations for executing the same.

SEC. XXII. Transportation of supplies belonging to or contracted for by the United States, designed for the military or naval forces thereof and moving under military or naval orders, is excepted from the effect of these regulations; but this exception does not extend to sutlers' goods or others designed for sale at military posts or camps.

SEC. XXIII. When any collector, surveyor, special agent, or board of trade, charged with the execution of these regulations and the laws authorizing them, shall find within his or their proper limits any goods, wares, or merchandise which, in his or their opinion, are in danger of being transported to insurgents, he or they may require the owner or holder thereof to give reasonable security that they shall not be transported to any place under insurrectionary control, and shall not in any way be used to give aid or encouragement to the insurgents. If the required security be not given, such officer or officers shall promptly state the facts to the United States marshal for the district within which such goods are situated, or, if beyond the jurisdiction of a United States marshal, then to the commander of the nearest military

post, whose duty it shall be to take possession thereof, and hold them for safe-keeping, reporting the facts promptly to the Secretary of the Treasury, and awaiting instructions.

SEC. XXIV. Where ports heretofore blockaded have been opened by the proclamation of the President, licenses will be granted by United States consuls, on application by the proper parties, to vessels clearing from foreign ports to the ports so opened, upon satisfactory evidence that the vessel so licensed will convey no person, property, or information contraband of war, either to or from said ports, which license shall be shown to the collector of the port to which the vessel is bound, and, if required, to any officer in charge of the blockade. And on leaving any port so opened, the vessel must have a clearance from the collector, according to law, showing no violations of the conditions of the license. Any violation of the conditions will involve the forfeiture and condemnation of the vessel and cargo, and the exclusion of all parties concerned from entering the United States for any purpose during the war.

SEC. XXV. United States vessels clearing from domestic ports to any of the ports so opened will apply to the custom house officers of the proper ports, in the usual manner, for licenses or clearances under the regulations heretofore established.

SEC. XXVI. These regulations shall supersede those of August 28, 1862, and all others conflicting herewith, affecting commercial intercourse with insurrectionary States, and no permits will be hereafter granted by any officer of the Treasury Department except in pursuance hereof, and of the local rules and restrictions aforesaid, and by virtue of authority hereafter given by the Secretary of the Treasury.

66[29] *General Orders No.* 88.

WAR DEPARTMENT,
Washington, March 31, 1863.

For the purpose of more effectually preventing all commercial intercourse with insurrectionary States, except such as shall be authorized in pursuance of law, and of securing consistent, uniform, and efficient action in conducting such intercourse as shall be so authorized, and for the purpose of carrying out the provisions of an act of Congress entitled "An act to provide for the collection of abandoned property and for the prevention of frauds in insurrectionary States," approved March 12, 1863, it is hereby ordered:

I. That no officer of the army of the United States, nor other person connected therewith, shall authorize or have any interest in the transportation of any goods, wares, or merchandise (except supplies belonging to or contracted for by the United States, designed for the military or naval forces thereof, and moving under military or naval orders, and except, also, sutlers' supplies and other things necessary for the use and comfort of the troops of the United States, and moving under permits of the authorized officers of the Treasury Department) into any State declared by the President to be in insurrection; nor authorize nor have any interest in the purchase or sale therein of any goods or chattels, wares or merchandise, cotton, tobacco, or other product of the soil thereof; nor the transportation of the same, except as aforesaid, therefrom or therein; nor shall any such officer or person authorize, prohibit, or in any manner interfere with any such purchase or sale or transportation, which shall be conducted under the regulations of the Secretary of the Treasury, unless under some imperative military necessity, in the place or section where the same shall be conducted, or unless re-

quested by an agent or some other authorized officer of the Treasury Department, in which case all commanders of military departments, districts, and posts will render such aid in carrying out the provisions of the said act, and in enforcing due observance of the said regulations of the Secretary of the Treasury as can be given without manifest injury to the public service.

II. It is further ordered that every officer or private, or person employed in or with the regular or volunteer forces of the United States, who may receive or have under his control any property which shall have been abandoned by the owner or owners, or captured in any district declared to be in insurrection against the United States, including all property seized under military orders, excepting only such as shall be required for military use of the United States forces, shall promptly turn over all such property to the agent appointed by the Secretary of the Treasury to receive the same, who shall give duplicate receipts therefor.

And every such officer or private, or person employed in or with the regular or volunteer forces of the United States, shall also promptly turn over to such agent, in like manner, all receipts, bills of lading, and other papers, documents, and vouchers showing title to such property, or the right to the possession, control, or direction thereof; and he shall make such order, indorsement, or writing as he has power to make, to enable such agent to take possession of such property or the proceeds thereof. Arms, munitions of war, forage, horses, mules, wagons, beef cattle, and supplies which are necessary in military operations, shall be turned over to the proper officers of the Ordnance, or of the Quartermaster, or of the Commissary Departments, respectively, for the use of the army. All other property abandoned or captured or seized as aforesaid shall be delivered to the agent appointed by the Secretary of the Treasury.

The officer receiving or turning over such property shall give the usual and necessary invoices, receipts, or vouchers therefor, and shall make regular returns thereof, as prescribed by the army regula-
67[30] tions. The receipts of the agents of the Treasury Department shall be vouchers for all property delivered to them, and whenever called upon by the agent of the Treasury Department authorized to receive such abandoned or captured or seized property, as aforesaid, or the proceeds thereof, all persons employed in the military service will give him full information in regard thereto; and if requested by him so to do, they shall give him duplicates or copies of the reports and returns thereof, and of the receipts, invoices, and vouchers therefor.

And every officer of the army of the United States hereafter receiving abandoned or captured or seized property, or the proceeds thereof, or under whose order it may be applied to the use of the military forces as aforesaid, shall, upon request of a duly-authorized agent of the Treasury Department, render a written report, with invoices thereof, to said agent, in which he will specify the arms, supplies, or other munitions of war retained for the use of the military forces as aforesaid, and also, separately, the property turned over to said agent, or which may have been sold or otherwise disposed of.

And in case a sale of any such property shall be made under his authority, or under the authority of any one subject to his order, he will so state, and will describe the property so sold, and will state when and where and by and to whom sold, and the amount received therefor, and what disposition was made of the proceeds.

And all officers of the army of the United States will at all times render to the agents appointed by the Secretary of the Treasury all such

aid as may be necessary to enable them to take possession of and transport all such property, so far as can be done without manifest injury to the public service.

III. All commanders of military departments, districts, and posts will, upon receipt of this order, revoke all existing orders within their respective commands conflicting or inconsistent herewith, or which permit or prohibit or in any manner interfere with any trade or transportation conducted under the regulations of the Secretary of the Treasury; and their attention is particularly directed to said regulations prescribed March 31, 1863, and they will respectively make such orders as will insure strict observance of this order throughout their respective commands.

All expenses of transporting property herein referred to will be reported by the officers of the Quartermaster's Department, who furnish such transportation, to the agents of the Treasury Department, and also, through the ordinary channels, to the Quartermaster General at Washington, in order that the said expenses may be reimbursed from the proceeds of sales of such transported property.

EDWIN M. STANTON,
Secretary of War.

NAVY DEPARTMENT,
Washington, March 31, 1863.

For the purpose of more effectually preventing all commercial intercourse with insurrectionary States, except such as shall be authorized in pursuance of law, and of securing consistent, uniform, and efficient action in conducting such intercourse as shall be so authorized, and for the purpose of carrying out the provisions of an act of Congress entitled "An act to provide for the collection of abandoned property and for the prevention of frauds in insurrectionary States," approved March 12, 1863, it is hereby ordered:

I. That no officer of the navy of the United States, nor other person connected therewith, shall authorize, or have any interest in, the transportation of any goods, wares, or merchandise (except supplies belonging to or contracted for by the United States designed for
68[21] the military or naval forces thereof, and moving under military or naval orders, and except, also, sutlers' supplies and other things necessary for the use and comfort of the naval forces of the United States, and moving under permits of the authorized officers of the Treasury Department) into any State declared by the President to be in insurrection; nor authorize nor have any interest in the purchase or sale therein of any goods or chattels, wares or merchandise, cotton, tobacco, or other products of the soil thereof; nor the transportation of the same, except as aforesaid, therefrom or therein; nor shall any such officer or person authorize, prohibit, or in any manner interfere with any such purchase or sale or transportation which shall be conducted under the regulations of the Secretary of the Treasury, unless under some imperative military necessity in the place or section where the same shall be conducted, or unless requested by an agent or some other authorized officer of the Treasury Department, in which case all officers of the navy of the United States, and other persons connected therewith, will render such aid in carrying out the provisions of the said act and of the law, and in enforcing due observance of the said regulations of the Secretary of the Treasury, as can be given without manifest injury to the public service.

II. It is further ordered that every officer, sailor, or marine in the naval service of the United States who shall receive or have under his control any property which shall have been abandoned by the owner or owners, or captured in any district declared to be in insurrection against the United States, including all property seized in any such district, under naval orders, excepting only such as shall be required for the use of the naval forces of the United States, and as is excluded by the act of March 12, 1863, shall promptly turn over all such property to the agent appointed by the Secretary of the Treasury to receive the same, who shall give receipts therefor if desired.

And every such officer, sailor, or marine shall also turn over to such agent in like manner all receipts, bills of lading, and other papers, documents, and vouchers showing title to such property, or the right to the possession, control, or direction thereof; and he shall make such order, indorsement, or writing as he has power to make to enable such agent to take possession of such property, or the proceeds thereof. Arms, munitions of war, forage, horses, mules, wagons, beef cattle, and supplies, which are necessary in naval operations, shall be turned over to the proper officers for the use of the navy. All other property abandoned, captured, or seized as aforesaid shall be delivered to the said agent of the Treasury Department.

The officer receiving or turning over such property shall give the usual and necessary invoices, receipts, or vouchers therefor, and shall make regular returns thereof as prescribed by the navy regulations. The receipts of the agents of the Treasury Department shall be vouchers for all property delivered to them. And whenever called upon by the said agent of the Treasury Department authorized to receive such abandoned or captured or seized property as aforesaid, or the proceeds thereof, all persons employed in the naval service of the United States will give him full information in regard thereto, and, if requested by him so to do, they shall give him duplicates or copies of the reports and returns thereof, and of the receipts, invoices, and vouchers therefor.

And every officer of the navy of the United States hereafter receiving abandoned or captured or seized property in any insurrectionary State as aforesaid, or the proceeds thereof, or under whose order it may be applied to the use of the naval forces as aforesaid, shall, upon request of an agent appointed by the Secretary of the Treasury as aforesaid, render a written report, with invoices thereof, to said agent, in which he will specify the arms, supplies, or other munitions of war retained for use of the naval forces as aforesaid, and also, separately, the property turned over to said agent, or which may have been sold or otherwise disposed of. And in case a sale of any such property shall be made under his authority, or under the authority of any one subject
69[2] to his order, he will so state, and will describe the property so sold, and will state when and where, and by and to whom sold, and the amount received therefor, and what disposition was made of the proceeds.

And all officers of the navy of the United States will at all times render to the agents appointed by the Secretary of the Treasury all such aid as may be necessary to enable them to take possession of any abandoned or captured or seized property aforesaid, and in transporting the same, so far as can be done without manifest injury to the public service.

All expenses of transporting property herein referred to will be reported by the officers who furnish the transportation to the agent of the Treasury Department, and also, through the proper channels, to the

Navy Department at Washington, in order that the expenses may be reimbursed from the proceeds of sales of such transported property.

III. All naval officers in command of squadrons, vessels, or stations will, upon receipt of this order, revoke all existing orders throughout their respective commands conflicting or inconsistent herewith, or which permit, or prohibit, or in any manner interfere with, any trade or transportation conducted under the regulations of the Secretary of the Treasury not understood as applying to any lawful maritime prize by the naval forces of the United States; and their attention is particularly directed to said regulations prescribed March 31, 1863, and they will respectively make such orders as will insure strict observance of this order throughout their respective commands.

GIDEON WELLES,
Secretary of the Navy.

License of trade by the President.

WASHINGTON, EXECUTIVE MANSION,
March 31, 1863.

Whereas, by the act of Congress approved July 13, 1861, entitled "An act to provide for the collection of duties on imports, and for other purposes," all commercial intercourse between the inhabitants of such States as should by proclamation be declared in insurrection against the United States and the citizens of the rest of the United States was prohibited so long as such condition of hostility should continue, except as the same shall be licensed and permitted by the President to be conducted and carried on only in pursuance of rules and regulations prescribed by the Secretary of the Treasury; and whereas it appears that a partial restoration of such intercourse between the inhabitants of sundry places and sections heretofore declared in insurrection in pursuance of said act and the citizens of the rest of the United States, will favorably affect the public interests:

Now, therefore, I, Abraham Lincoln, President of the United States, exercising the authority and discretion confided to me by the said act of Congress, do hereby license and permit such commercial intercourse between the citizens of loyal States and the inhabitants of such insurrectionary States in the cases and under the restrictions described and expressed in the regulations prescribed by the Secretary of the Treasury, bearing even date with these presents, or in such other regulations as he may hereafter with my approval prescribe.

ABRAHAM LINCOLN.

70[33] *Circular of July* 3, 1863.

[This letter, addressed to Supervising Special Agent Mellen, and sent to the other supervising special agents in July last, is republished, with some modifications adapting it to the revised regulations, for the convenient information of all parties concerned.]

TREASURY DEPARTMENT, *July* 3, 1863.

SIR: I have received your letter of the 5th of June, from Memphis, and also those of previous dates from Cincinnati, relative to the collection of abandoned and captured property within the States heretofore declared to be in insurrection.

In reply, I think it important to direct your attention, in the first place, to the general distinctions under which all property subject to the disposition of national officers, within the district under your supervision, may be arranged.

There may be said to be four classes of such property, viz: abandoned, captured, commercial, and confiscable.

First. Abandoned property is of two descriptions: first, that which has been deserted by the owners; and, second, that which has been voluntarily abandoned by them to the civil or military authorities of the United States. Such property is to be collected or received by the special agents of this department, and sold under the authority of the act of March 12, 1863, and the proceeds, after deducting the expenses of transportation and sale, and other expenses attending the collection and disposition thereof, are to be deposited in the treasury, subject to award by the Court of Claims. Before this court claimants to such property, or the proceeds thereof, have the right under the act to prefer their claims at any time after the sale and before the expiration of two years from the close of the war. No guarantee can be given to owners of abandoned property in respect to the time when, or the persons to whom, proceeds will be paid.

Second. Captured property is understood to be that which has been seized or taken from hostile possession by the military or naval forces of the United States, and is to be turned over, with certain exceptions named, to the special agents of this department, in accordance with the provisions of the act of March 12, 1863. All property taken possession of by military or naval forces, and turned over to special agents, must be regarded as prima facie captured property. Such property you will receive and direct to be sold, and will cause the proceeds to be deposited in the treasury, subject to the future award of the Court of Claims.

Captured property which is held as lawful prize by the navy is not to be turned over to the department agents, nor to be in any way controlled by them.

Third. Commercial property is that which has been or may be sold and purchased under the license of the President, through permits granted by the officers of the Treasury Department.

Fourth. Confiscable property is that which belongs to certain classes of persons, as recited in the confiscation act of July 17, 1862, and is liable to seizure and condemnation by judicial proceedings in the manner prescribed by that act.

Great care must be exercised in properly classifying all property, that the provisions of the law applicable to each class may be complied with; and it must be remembered that with the property included in the fourth class, unless found deserted and abandoned, the agents of the Treasury Department have no authority to interfere. The execution of the confiscation act is confided, by its express terms, to the President, by whom the Attorney General has been charged with the direction of all seizures and proceedings under it.

It must be remembered, also, that all property coming from insurrectionary districts into loyal States, or in reversed direction, or being transported within or to insurrectionary districts, in contravention of law or departmental regulations, is forfeited or forfeitable, and that it is
71[34] the duty of the agents of the department, as well as of other proper officers, to enforce the forfeitures thus incurred; but property thus forfeited or forfeitable must not be confounded with confiscated or confiscable property, which is to be proceeded against and disposed of under the act of July 17, 1862, or with prize property captured by the navy, and subject to disposition under the direction of prize commissioners and courts.

In respect to property embraced in the first class, namely, abandoned

property, it is to be observed that no agent is authorized to make any other assurances than that property voluntarily abandoned shall be faithfully disposed of under the law, so as to secure, as far as practicable in the existing condition of the country, the rights of owners. No authority is given, or intended to be given, to agents to make any promises of special immunities or advantages not specified in the law.

In respect to both descriptions of abandoned property, whether found deserted or voluntarily abandoned, the law authorizes the payment of such expenses as must necessarily be incurred in its collection or receipt and disposition.

You will, therefore, pay all such expenses, including fees, taxes, freights, storage, charges, labor, and other necessary expenses out of the general fund arising therefrom, being careful to avoid all useless or indiscreet expenditures, and to charge each particular lot or parcel with the specific or proportionate amount of expense pertaining to it, and, unless unavoidably prevented, to take vouchers therefor, to be filed with the account of sales in this department.

Where property is liable to be lost or destroyed in consequence of its location being unknown to the special agents, or from other causes, and parties propose for compensation to collect and deliver it into the hands of the agents of this department, at points to be designated by them, you may contract for the collection and delivery thereof on the best possible terms, not exceeding twenty-five per cent. of the proceeds of the property; which percentage must be full compensation for all expenses of whatever character incurred in collecting, preparing, and delivering such property at the points indicated. Prior to any contract being entered into, each party proposing must submit in writing a statement, as near as may be, giving the kind and amount of property proposed to be collected, the location whence to be obtained, and all the facts and circumstances connected with it, particularly as to its ownership; and any contract made in pursuance of this authority will be restricted either to the collection and delivery of particular lots at named localities, which is preferred, or, when circumstances clearly justify, to the general collection and delivery of all abandoned property in limited districts, not greater in any case than one parish or county, and not more than one district to be assigned to one contractor.

Before payment to any contractor for services in fulfilment of any contracts made in pursuance of this authority, a bond equal to the amount stipulated to be paid must be given by him, indemnifying the United States against all claims to the property delivered on account of damages by trespass or otherwise, occasioned by the act or connivance of the contractor, and against all claims that may arise on account of expenses incurred in the collection, preparation, and transportation of said property to the points designated in such contract.

Should cases arise justifying, in your opinion, the allowance of a larger percentage than that herein authorized, you will refer such cases to this department, accompanied by a statement of the facts and circumstances connected therewith, together with such views and opinions of your own as you may think proper to submit for my consideration.

If property of a perishable nature is found abandoned, and its immediate sale is required by the interests of all concerned, it may be disposed of as provided for by regulations. You will aim to mitigate, as far as possible, and will in no case do anything avoidable to agument the calamities of war.

In relation to captured property you will observe the same di-
72[35] rections as far as they may be applicable, as to its receipt and

subsequent disposition, as are prescribed in relation to abandoned property.

In relation both to captured and abandoned property, you will remember that no release must be granted to persons claiming ownership of property which has come to the possession of the agents of the department as abandoned, captured, or forfeited; nor must any permits be granted to individuals to remove such property; nor must personal favors, in any case, be extended to one individual or party rather than to another; nor must any liabilities be assumed or contracts made on the part of the United States not clearly warranted by law and the departmental regulations made in pursuance of law.

In case furniture, or other movable property of like character, is abandoned or captured, you will cause it to be retained and left on the premises where found whenever it can be done with safety; otherwise, if practicable, and not attended with too great cost, you will have it safely stored, and properly marked and numbered, and will report the facts to this department, and await further directions.

Your principal embarrassments will doubtless arise from questions relating to property of the third class, or commercial property.

The general purposes which, under the acts charging me with the regulation of the restricted commercial intercourse permitted by the President, I have kept steadily in view, have already been sufficiently explained in general regulations and in letters.

They may be briefly stated thus: 1st. To allow within districts in insurrectionary States, when the authority of the government is so completely re-established, in your judgment, sanctioned by that of the commanding general, as to warrant it, and between such districts and loyal States the freest commercial intercourse compatible with prevention of supplies to persons within rebel lines. 2d. To allow beyond such districts, but within the lines of our military occupation, such intercourse, sanctioned by the commanding general, as may be required to supply the inhabitants with necessaries, but to allow no other until the complete re-establishment of the national authority shall warrant it; and, 3d. To allow no intercourse at all beyond the national and within the rebel lines of military occupation; across these lines there can be no intercourse except that of a character exclusively military.

The limits of the districts within which the most general trade may be allowed must necessarily be prescribed by you, after full conference with the commanding generals of departments, whenever such conference is practicable, and these should be so clearly and distinctly marked by known geographical boundaries, or by the enumeration of counties, as to leave no uncertainty as to their course or comprehension. The limits of the regions within which necessaries may be supplied cannot be so clearly defined, but must be ascertained as well as possible from the commanding generals, and the power to permit any supplies within them must be exercised with great caution.

There does not seem to me to be so much danger in intercourse which does not involve the furnishing of supplies. If, for example, any person desires to bring cotton, tobacco, sugar, turpentine, or other property, already purchased, or to be purchased for money only, from any place within the lines of our military occupation, I can see no objection to his being permitted to do so, subject to the fees and obligations specified in the general regulations, on his giving a bond in a sufficient sum, and with sufficient sureties, conditioned that no military, naval, or civil officers or persons, prohibited by law, or by orders of the President, or of the Secretaries of War or Navy, or of military or naval commanders

having proper authority, from being interested in such property, whether purchased or to be purchased, shall be so interested therein. Intercourse such as this might, it seems to me, be safely permitted, almost, if not quite, coextensively with our lines of military occupation.

73[38] Should this view meet the approval of the generals commanding departments within your agency, the question of intercourse within the doubtful region between what may be called the commercial and the military line would be reduced to a question of the quantity of supplies allowed to be furnished for money.

It is impossible at once to arrive at the best possible ways of accomplishing the great objects which Congress had in view in the several acts relating to commercial intercouse; but if these objects themselves be kept steadily in view, namely, (1st,) non-intercourse between loyal States or districts and States or districts controlled by insurgents; and (2d) modified intercourse between loyal States or districts and States or districts partially regained to the Union, the best modes of accomplishing them will gradually disclose themselves. You will diligently observe the course of events, and hear attentively all suggestions made by respectable and loyal citizens, and report to me whatever may seem to you proper for consideration in establishing or modifying the regulations of the department.

Nothing occurs to me as needing to be now added, except that hereafter the supervising special agents may establish, in conjunction with or obedience to the generals commanding departments, lines within which trade, more or less limited, may be carried on without awaiting my sanction, taking care, however, to give as general notice as practicable, through the press and otherwise, of the establishment or modification of such lines. All action under this authority must be immediately and specifically reported to the department.

With great respect,

S. P. CHASE,
Secretary of the Treasury.

WM P. MELLEN, Esq.,
Supervising Special Agent, &c.

Circular, September 11, 1863.

TREASURY DEPARTMENT, *September* 11, 1863.

To the special agents of the Treasury Department:

GENTLEMEN: The President of the United States having, by proclamation of July 1, 1862, declared and proclaimed that the States of South Carolina, Florida, Georgia, Alabama, Louisiana, Texas, Mississippi, Arkansas, Tennessee, North Carolina, and the State of Virginia, except the following counties, Hancock, Brooke, Ohio, Marshall, Wetzel, Marion, Monongalia, Preston, Taylor, Pleasants, Tyler, Ritchie, Doddridge, Harrison, Wood, Jackson, Wirt, Roane, Calhoun, Gilmer, Barbour, Tucker, Lewis, Braxton, Upshur, Randolph, Mason, Putnam, Kanawha, Clay, Nicholas, Cabell, Wayne, Boone, Logan, Wyoming, Webster, Fayette, and Raleigh, are in insurrection and rebellion:

And having also by proclamation on the 31st of March, 1863, revoked certain exceptions made by his former proclamation dated August 16, 1861, and declared that the inhabitants of the States of Georgia, South Carolina, North Carolina, Tennessee, Alabama, Louisiana, Texas, Arkansas, Mississippi, Florida, and Virginia (except the forty-eight counties of Virginia designated as West Virginia, and except, also, the ports of

New Orleans, Key West, Port Royal, and Beaufort, in North Carolina) are in a state of insurrection against the United States, and that all commercial intercourse, not licensed and conducted as provided in said act, between the said States and the inhabitants thereof, with the exceptions aforesaid, and the citizens of other States and other parts of the United States, is unlawful, and will remain unlawful until such insurrection shall cease or has been suppressed, and notice thereof
74 has been duly given by proclamation; and all cotton, tobacco, and other products, and all other goods and chattels, wares and merchandise, coming from any of said States, with the exceptions aforesaid, into other parts of the United States, or proceeding to any of said States, with the exceptions aforesaid, without the license and permission of the President, through the Secretary of the Treasury, will, together with the vessel or vehicle conveying the same, be forfeited to the United States:

And the act of Congress "further to provide for the collection of duties on imports and for other purposes," approved July 13, 1861, having authorized said proclamation, and the license and regulations referred to:

And the act of Congress supplementary to said act of July 13, 1861, approved May 20, 1862, having conferred additional powers on said Secretary, and prescribed further conditions of trade:

And the act of Congress approved March 12, 1863, entitled "An act to provide for the collection of abandoned property and for the prevention of frauds in insurrectionary districts within the United States," having declared—

"That it shall be lawful for the Secretary of the Treasury, from and after the passage of said act, as he shall from time to time see fit, to appoint a special agent or agents to receive and collect all abandoned or captured property in any State or Territory, or any portion of any State or Territory of the United States designated as in insurrection against the lawful government of the United States by the proclamation of the President of July 1, 1862: *Provided*, That such property shall not include any kind or description which has been used, or which was intended to be used, for waging or carrying on war against the United States, such as arms, ordnance, ships, steamboats, or other water-craft, and the furniture, forage, military supplies, or munitions of war."

And further, "That any part of the goods or property received or collected by such agent or agents may be appropriated to public use on due appraisement and certificate thereof, or forwarded to any place of sale within the loyal States as the public interests may require, and that all sales of such property shall be at public auction to the highest bidder, and the proceeds thereof shall be paid into the Treasury of the United States."

And further, "That he shall cause a book or books of account to be kept, showing from whom such property was received, the cost of transportation, and the proceeds of the sale thereof."

And further, "That any person claiming to have been the owner of any such abandoned or captured property may, at any time within two years after the suppression of the rebellion, prefer his claim to the proceeds thereof in the Court of Claims; and on proof, to the satisfaction of said court, of his ownership of said property, of his right to the proceeds thereof, and that he has never given any aid or comfort to the present rebellion, to receive the residue of such proceeds after deducting the expenses of transportation and sale of said property, and any other lawful expenses attending the disposition thereof."

And further, "That it shall be the duty of any officer or private of the regular or volunteer forces of the United States, or any officer, sailor, or marine in the naval service of the United States, upon the inland waters of the United States, who may take or receive any such abandoned property, or cotton, sugar, rice, or tobacco, from persons in such insurrectionary districts, or have it under his control, to turn the same over to an agent appointed as aforesaid, who shall give a receipt therefor; and in case he shall refuse to do so he shall be tried by a court-martial, and punished as said court shall order, with the approval of the President of the United States."

And the Secretary of War and the Secretary of the Navy having respectively made and published orders for the enforcing of said acts.

The following regulations are prescribed for the government of the several supervising, assistant, and local special agents and agency aids appointed to carry said acts and the regulations made under them
75[20] into effect, and for the purpose of conducting the commercial intercourse licensed and permitted by the President, and preventing the conveyance of the munitions of war and supplies to insurgents, or to localities declared to be in insurrection against the United States, or in such quantities that there will be imminent danger of their falling into the possession or under the control of insurgents; and are published, together with the proclamation and license of the President, the several acts of Congress, and the orders of the Secretaries of War and of the Navy, for the information of parties interested.

All officers charged with the execution of these regulations, while using necessary vigilance to prevent supplies to rebels, either directly or by undue accumulation at points where there will be imminent danger of their falling into their hands, and in collecting abandoned or captured property, will be careful to occasion as little inconvenience as possible to any legitimate trade or intercourse, or to loyal people.

S. P. CHASE,
Secretary of the Treasury.

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TRADE REGULATIONS.

EXECUTIVE ORDER.

EXECUTIVE MANSION,
Washington, September 11, 1863.

The following revised regulations of the Secretary of the Treasury, having been seen and considered by me, are hereby approved.

ABRAHAM LINCOLN.

Trade regulations prescribed by the Secretary of the Treasury for the government of the limited commercial intercourse licensed by the President between the citizens of loyal States and the inhabitants of States and parts of States heretofore declared to be in insurrection, as revised and published September 11, 1863.

DISTRICTS CREATED CALLED SPECIAL AGENCIES.

I. The States and parts of States declared to be in insurrection, between which and the citizens of loyal States commercial intercourse has been or may be licensed by the President, to be conducted and carried on in pursuance of regulations and rules prescribed by the Secretary of the Treasury, are hereby divided into districts, called special agen-

cies, to which supervising special agents, appointed by the Secretary, are assigned.

SPECIAL AGENCIES NAMED AND DESCRIBED.

II. The special agencies are distinguished numerically, and described as follows:

The first special agency comprises the district of the United States west of the Alleghany Mountains, known as the Valley of the Mississippi, and extending southward so as to include so much of the States of Alabama, Mississippi, Arkansas, and Louisiana as is or may be occupied by national forces operating from the north.

The second special agency comprises the State of Virginia and so much of the State of West Virginia as lies east of the Alleghany Mountains; also the territory north and east thereof, from which trade is carried on with the States or parts of States declared to be in insurrection.

The third special agency comprises the State of North Carolina.

The fourth special agency comprises the States of South Carolina, Georgia, and Florida.

The fifth special agency comprises the State of Texas and so much of the States of Louisiana, Arkansas, Alabama, and Mississippi as is or may be within the lines of the national forces operating from the south.

Additional special agencies, if established, will be numerically designated in the order of their establishment; and if the boundaries of agencies already established shall be changed, due notice thereof will be given.

SUPERVISING SPECIAL AGENTS TO MAKE LOCAL RULES.

III. Supervising special agents will supervise within their respective agencies the execution of these regulations; make and from time
77[40] to time change such local rules, not inconsistent with them, as may be proper for that purpose, and temporarily suspend or qualify the authority to grant permits, if the public interest shall require it, subject to the approval of the Secretary of the Treasury; and they will confer with generals commanding departments, and naval officers commanding within their agencies, and obtain, as far as practicable, their sanction to such action as may affect their military or naval movements, and carefully avoid all interference with military or naval operations prosecuted by them.

OFFICERS BY WHOM REGULATIONS AND LOCAL RULES WILL BE CARRIED INTO EFFECT.

IV. These regulations, and the local rules prescribed by the several supervising special agents for their respective agencies, will be carried into effect by assistant special agents, local special agents, and agency aids. Local special agents will take the place and perform the duties of the boards of trade heretofore authorized. Assistant special agents will be appointed by the Secretary of the Treasury; local special agents and agency aids will be appointed by the supervising special agents, or assistant special agents, as under Regulation XXX, subject to the approval of the Secretary.

RESTRICTION UPON TRANSPORTATION.

V. No goods or merchandise will be allowed to be transported to, from, or within any State or part of a State under restriction, or declared in insurrection, except under permits, certificates, and clearances, as hereinafter provided.

OFFICERS AUTHORIZED TO GRANT PERMITS.

VI. The officers of the Treasury Department authorized to grant permits to districts in States or parts of States heretofore declared to be in insurrection, but where commercial intercourse has been or may be licensed by the President under regulations of the Secretary of the Treasury, are the surveyors of customs at Pittsburg, Wheeling, Cincinnati, Madison, Louisville, New Albany, Evansville, Paducah, Cairo, Quincy, St. Louis, Memphis, and Baltimore; the collectors of customs at Philadelphia, Georgetown, Beaufort in North Carolina, and Port Royal in South Carolina; and the collector of internal revenue at New Orleans. Other officers will be designated to grant permits should the public interest require it; and no permit will be granted except by such officers as shall be authorized by the Secretary of the Treasury, or such as are approved by him.

INTERCOURSE BEYOND THE LINE OF MILITARY OCCUPATION PROHIBITED.

VII. Commercial intercourse with localities beyond the lines of military occupation by the United States forces is strictly prohibited, and no permit will be granted for the transportation of any property to any place under the control of insurgents against the United States.

NO CLEARANCE OR PERMIT FOR BLOCKADED PORTS, EXCEPT AS A MILITARY NECESSITY.

VIII. No clearance or permit whatsoever will be granted for any shipment to any port or place affected by the existing blockade, except upon the request of the Department of War or the Department of the Navy, either directly or through a specially authorized officer, addressed to the Secretary of the Treasury or to some officer specially authorized by him, accompanied by a certificate that the articles are required for military or naval purposes, and in the manner and form prescribed by Regulation XXXII.

78[41] TRADE DISTRICTS, HOW CREATED AND DEFINED.

IX. The several supervising special agents, within their respective agencies, will, after conference with generals commanding department, when possible, and with their sanction, unless unavoidable circumstances prevent the obtaining of it, designate by known geographical boundaries, or by enumeration of counties, that portion of territory included in their agencies, respectively, with which trade may be safely permitted, and report such designation to the Secretary. The part of territory so designated shall be called the trade district, and no transportation of goods, except as hereinafter provided, shall be permitted beyond the lines of such trade district.

SUPPLY DISTRICTS, HOW CREATED AND DEFINED.

X. If it shall appear that beyond the lines of the trade district, but within the lines of national military occupation, there is some territory within which the supply of necessaries is required by humanity and sound policy, while trade cannot yet be safely re-established, then the supervising special agents, with the sanction of the general commanding department, but in no case without his sanction, and subject to revocation or modification by the Secretary, may in like manner designate the portion of territory in their respective agencies to which goods may be properly permitted for individual and family supply, but for no other purpose. The territory so designated shall be called the supply district, and no goods shall be transported thereto for resale except as provided in Regulation XVIII.

APPLICATIONS FOR PERMITS SHALL STATE.

XI. All applications for permits to transport goods or property under these regulations shall state the character and value of the merchandise to be transported, the place to which such transportation is to be made, the names of the owner or purchaser, and, if any, of the shipper and consignee thereof, and the number and description of the packages, with the marks thereon.

APPLICATIONS FOR PERMITS TO TRANSPORT GOODS, HOW MADE.

XII. Every applicant for a permit to transport goods, wares, or merchandise into or within any place or section where such transportation may be permitted, shall present with his application the original invoices of the goods, wares, and merchandise to be transported, and shall file with the officer granting the permit the certificate of the local special agent authorizing it, if any be necessary, and an affidavit that the names of the owners, the quantities, descriptions, and values of the merchandise are correctly stated in said invoices, true copies of which shall be annexed to and filed with the affidavit; and that the marks on the packages are correctly stated in the application, and that the packages contain nothing except as stated in the invoices; that the merchandise so permitted shall not, nor shall any part thereof, be disposed of by him, or by his authority, connivance, or assent, in violation of the terms of the permit, and that neither the permit so granted, nor the merchandise to be transported, shall be so used or disposed of by him, or by his authority, connivance, or assent, as in any way to give aid, comfort, information, or encouragement to persons in insurrection against the United States. All affidavits required by these regulations or by local rules shall be taken before a supervising, assistant, or local special agent, or some other authorized officer.

79[2] CERTIFICATE OF LOCAL SPECIAL AGENT, TO WHOM GIVEN, AND NO PERMIT WITHOUT CERTIFICATE, EXCEPT FOR FRUITS, VEGETABLES, ETC.

XIII. No certificate shall be given by a local special agent in a State declared in insurrection for purchase of goods for resale, except to parties having trade stores under authority from the supervising special agent, or assistant special agent designated by him, as hereinafter provided; and no permit shall be granted to transport merchandise into

any such State, unless authorized by such certificate, except that fresh vegetables, fresh fruits, ice, poultry, eggs, fresh butter, coal, wood, hay and other forage, beef cattle, sheep, hogs, and household goods of families moving, may be permitted by the officers named in Regulation VI to go to any not blockaded military post, fleet, or naval vessel of the United States forces, without such certificate, but under careful discretion to prevent abuse of the exception.

APPLICATION FOR AUTHORITY TO CONTINUE OR ESTABLISH TRADE STORES, TO WHOM, AND HOW MADE.

XIV. After a trade district in any agency shall be designated as aforesaid, persons of well-ascertained loyalty, desiring to continue or establish trade stores therein, may make application in writing to the proper supervising special agent, or to such assistant special agent as he shall designate for that purpose, setting forth the locality of the proposed trade store, and will make and attach to such application an affidavit that he is in all respects true to the government of the United States; that he will faithfully conform to the proclamations and orders of the President of the United States, and of the military governors and generals exercising authority under him, and to departmental regulations authorized by law, and that he will, at all times, by his conduct and conversation, and by every other means he can properly use, aid in suppressing the rebellion and restoring obedience to the constitution and laws of the United States. The supervising special agent, or the officer designated by him, will inquire into the character of the applicant, and circumstances of the locality, and if deemed expedient will authorize him to sell at said trade store an amount of goods per month specified in the authority. A copy of the authority shall be filed with the local special agent nearest the trade store, who shall thereby be authorized to give the trader certificates amounting in the aggregate to the specified monthly sum, and upon which goods, wares, and merchandise not prohibited by regulations or local rules may be permitted by the proper collector or surveyor to be transported to such trade store. Great care will be exercised by the supervising special agent, and assistant special agent designated by him, to so limit the number of stores and quantities of goods to be permitted as to prevent undue accumulation of supplies at such stores; and every trader, before receiving his authority, shall be required to execute a bond to the United States in a penalty, and with sureties to be approved by the agent granting the authority, conditioned that he will not transport goods to any place other than to said trade store, or engage directly or indirectly in any prohibited trade, and that no part of the goods transported by him shall, with his knowledge or assent, or by his connivance, be so used or disposed of as to give aid or encouragement to the insurgents; and also conditioned that no military, naval, or civil officer, or person prohibited by law, or by order of the President, or of military or naval commanders having proper authority, from being interested in the property purchased or sold by him, shall be so interested therein.

80[42] AUTHORIZED TRADERS NOT TO WHOLESALE, EXCEPT IN MEMPHIS AND NASHVILLE—TO KEEP TRUE ACCOUNTS AND FILE AND PRESERVE PAPERS—PENALTY FOR VIOLATING REGULATIONS OR LOCAL RULES.

XV. Authorized traders (except in the cities of Memphis and Nash-

ville, and such other cities or towns as may be hereafter designated by the Secretary of the Treasury, with the concurrence and approval of the general commanding department) shall not sell goods to others to be resold by them, but shall sell only to persons for their own individual, family, or plantation use, upon presentation of the permit for transportation thereof of the proper local special agent, as provided in Regulations XVI and XVII. In Memphis, Nashville, and other cities after designation as above, authorized traders may sell goods to other traders for purpose of resale, upon certificate of the proper local special agent. Persons and families residing in Memphis, Nashville, and other cities, after designation thereof as above, may purchase supplies for their own consumption, at any trade store therein, without any permit or certificate; but goods so sold shall not be transported out of said cities, except under permit of the proper officer, to be issued only upon the certificate of the local special agent, as provided in Regulation XVI. All authorized traders shall keep true accounts of all their sales, with the name and residence of each purchaser, and the date and amount of every sale, and shall file and preserve all cancelled permits under which goods have been transported, and copies of all permits under which sales have been made; and their books, invoices, accounts, cancelled permits, and copies of permits shall be open to inspection of the supervising special agent, or assistant special agents under his direction. If any such trader shall violate any regulation or local rule, his authority shall be revoked by the supervising special agent, or assistant special agent by him designated, and said revocation reported to the Secretary, and his stock in trade seized and forfeited to the United States.

WHEN LOCAL SPECIAL AGENTS MAY PERMIT SUPPLIES, AND ON WHAT CONDITIONS.

XVI. The purchase and transportation of individual, family, and plantation supplies may be permitted by a local special agent, from any trade store in that part of a trade district for which he is appointed to the home of the applicant therein, upon application to him by the head of the family or such other person as shall be authorized by him or her in writing: provided, that the applicant shall make affidavit, and the agent shall be satisfied, that the supplies applied for are necessary for the use and consumption of such person or family during the two months next ensuing the date of the affidavit; that no part thereof will be sold or otherwise disposed of by him or her, or by his or her assent, except for use of such person or family; and that, to the best of his or her knowledge and belief, no application has been made for any permit for the same or like supplies to any other officer or agent, and that no supplies for the period mentioned have been or are expected to be otherwise obtained; and no one person shall be recognized as representing more than six families.

AUTHORIZED COLLECTOR AND SURVEYOR MAY ALSO PERMIT SUPPLIES, WHEN AND ON WHAT CONDITIONS.

Such transportation may also be permitted by any authorized collector or surveyor out of the district for which the local special agent is appointed, upon his certificate and recommendation, granted upon the same application and affidavit as above required.

81[44] CONDITIONS UPON WHICH PARTIES IN SUPPLY DISTRICTS MAY OBTAIN SUPPLIES.

XVII. Persons or families residing without the lines of the trade district, but within the lines of a supply district, may procure supplies on the certificate of the nearest local special agent that the supplies specified therein are necessary for the use and consumption of such person or family for a period of time not exceeding the month ensuing. All applications for such certificate must be made personally to the proper local special agent by such person, or a member of such family, or other person authorized by the head of the family; and the applicant shall make and file with him an affidavit that the supplies applied for are necessary for the use and consumption of the person or family for the time specified, not exceeding one month next ensuing; that no part thereof will be sold or otherwise disposed of by him or her, or by his or her assent, except for the use of such person or family, and that, to the best of his or her knowledge and belief, no application has been made for the same or like supplies to any other officer or agent, and that no supplies for the period mentioned have been, or are expected to be, otherwise obtained; and no person shall be recognized as representing more than six families. The certificate so obtained must be presented to the nearest collector or surveyor, who, upon being satisfied that it has been properly granted, will issue a permit to the holder for the transportation of the articles specified therein; but in cases where the supplies are purchased at a trade store, and there is no authorized collector or surveyor within five miles thereof, the local special agent nearest to such trade store may grant such permit, retaining the certificate and delivering the permit to the applicant. Except in cases mentioned in this regulation and Regulation XVI, no permit will be granted by any local special agent.

WHEN TRADE STORE MAY BE AUTHORIZED IN SUPPLY DISTRICT.

XVIII. Upon the request of the general commanding department, the proper supervising special agent may authorize the establishment of one or more trade stores in any city or town of a supply district, under the same regulations as trade stores are established in trade districts, and subject to military orders; but the authority to establish any such store may be revoked, and the store discontinued by the supervising special agent, whenever the public interest may require it.

WHEN PRODUCTS MAY BE BROUGHT TO MARKET, AND ON WHAT CONDITIONS SUPPLIES MAY BE TAKEN HOME.

XIX. After any trade or supply district shall have been established, loyal and well-disposed persons residing therein may bring their products to market, unless prohibited by regulation, rule, or military order, and may be permitted by the proper collector or surveyor, on payment of prescribed fees, to sell the same for money other than gold or silver, and to take back to their respective homes so much of the proceeds of products so sold in individual, family, or plantation supplies as shall be certified by the local special agent nearest to the residence of such person to be necessary for the use or consumption of the individual, family, or plantation, for a period not exceeding two months next ensuing, if residing within the limits of a trade district, or one month if within the limits of a supply district; and any attempt to take back

more than the quantity so certified will debar the party all further privilege to bring products to market or to trade.

PRODUCTS MAY BE PURCHASED UNDER PRESCRIBED CONDITIONS.

XX. All proper and loyal persons may apply in the prescribed form to the proper supervising special agent, or an assistant special agent
82[45] designated by him, for authority to purchase, for money other than gold or silver, or to bring out, if raised or already purchased by applicant, any of the products of the country within the lines of national military occupation in his agency, except when prohibited by order of the general commanding department or other special military order, and to transport the same to market; and on making and filing with such agent an affidavit, in the prescribed form, and executing a bond, with penalty and sureties to be approved by said agent, and conditioned that he will pay or secure all fees required by regulations, that he will not purchase products at any place other than that named in the authority, or engage directly or indirectly in prohibited trade, and that no military, naval, or civil officer or person prohibited by law or by order of the President, or of military or naval commanders having proper authority, from being interested in the property purchased by him, shall be so interested therein, the supervising special agent, or assistant special agent designated by him, if he deems it expedient, may authorize the proper officer to permit, on payment or security of the prescribed fees, the purchase and transportation of products as applied for, except articles prohibited. Upon presentation of such authority to any officer named in Regulation VI, he may issue a permit for the purchase, transportation, and sale of products specified, in pursuance of the terms of the authority; but, before delivering it, he will require the prescribed fees to be paid, or a bond therefor to be executed to the United States, with penalty and sureties approved by him, conditioned that the fees for each shipment made under the permit shall be paid to him or some other proper officer at the time or within ten days after such shipment shall be made; and that, immediately after the making of any shipment by land or water under the permit, notice of such shipment shall be forthwith given to the officer issuing the permit, which notice shall specify the date and place of shipment, and contain or be accompanied by a description of the property and the marks thereon, and a statement of its destination and the route thereto; and that upon its arrival at any port where there is an officer of customs, a similar report shall be forthwith made to him. If any person obtaining a permit, and paying the fees therefor, shall purchase or transport no merchandise under the same or a less quantity than is permitted, the fees paid, or the proper proportion thereof, shall be refunded on application and due showing to the proper supervising special agent.

Any neglect on the part of the person permitted to purchase and transport, or of any one acting for him, to comply with regulations and local rules, or with the conditions of the bond to the permit officer, shall work immediate forfeiture of all rights under the authority or permit, and any property purchased or transported under the same after such neglect shall be forfeited to the United States.

CONDITIONS UPON WHICH PERMITS TO PURCHASE PRODUCTS MAY BE ISSUED.

XXI. Every permit to purchase or sell cotton, tobacco, or other mer-

chandise within any place or section in a State heretofore declared in insurrection, after commercial intercourse therewith shall have been permitted by the Secretary of the Treasury, and every permit to transport the same thereto, therein, or therefrom, shall clearly define the character and quantity of the merchandise so permitted to be sold, purchased, or transported, and the place or section within which the same may be purchased or sold, and to and from which the same may be transported; and each person shall, before receiving such permit, make affidavit that he is in all respects loyal and true to the government of the United States; that he will faithfully conform to the proclamations and orders of the President of the United States, and of the military governors and generals exercising authority under him, and to departmental regulations authorized by law; and that he will at all times, by his conduct and conversation, and by every other means he can properly use, aid in suppressing the rebellion and restoring obedience to the Constitution and laws of the United States.

83[46] TRANSPORTATION OF OR PAYMENTS IN COIN OR BULLION STRICTLY PROHIBITED.

XXII. All transportation of coin or bullion to any State or section heretofore declared to be in insurrection is absolutely prohibited, except for military purposes, and under military orders, or under the special license of the President. And no payment of gold or silver or foreign bills of exchange shall be made for cotton or other merchandise within any such State or section. All cotton or other merchandise purchased in any such State or section to be paid for therein, directly or indirectly, in gold or silver, or foreign bills of exchange, shall be forfeited to the United States.

LIMITATION AND REVOCATION OF AUTHORITIES, CERTIFICATES, AND PERMITS.

XXIII. Authorities to purchase products, unless renewed, and all certificates of local special agents recommending permits for transportation, shall expire thirty days after date. Permits for transportation shall expire ten days after date; and all authorities, certificates, and permits will be liable to revocation by the Secretary of the Treasury, or the proper supervising special agent, as the public interests may require.

SUTLERS' PERMITS, HOW OBTAINED AND UPON WHAT CONDITIONS.

XXIV. Permits will be granted to sutlers to transport to the regiments sutlered by them such articles as they are authorized to sell free of the five per cent. fee; but no permit will be granted to a sutler except on presentation to the proper permit officer of the original certificate of his appointment from the commanding officer of his regiment, countersigned by the division commander thereof, and an application and affidavit in the form prescribed. Transportation shall not be permitted to any sutler for an amount of goods exceeding $2,500 per month; nor for over two months' supply at one time; nor for any goods except such as he is by law and War Department orders allowed to deal in.

SUPPLIES MOVING UNDER MILITARY ORDERS OR UNDER CONTRACT.

XXV. Supplies and other property belonging to the United States

for the use of the army or navy, moving under military or naval orders, are excepted from the operation of these regulations. Supplies for the army or navy, furnished under contract, will be permitted free of charge, upon the certificate of the proper military or naval officer that such supplies are required and are to be shipped in fulfilment of an actual existing contract with the government.

RESTRICTED DISTRICTS, NOT DECLARED IN INSURRECTION, TO WHICH GOODS MUST BE PERMITTED.

XXVI. In order to prevent, under the pretence of legitimate trade, the conveyance of supplies which there is reason to believe are ultimately intended for persons in rebellion against the government, or for places under the control of insurgents, and to prevent undue accumulation of goods at points in dangerous proximity to districts under control of insurgents, transportation of any goods, wares, or merchandise, without the permit of a duly-authorized officer of this department, is prohibited to any place on the south side of the Potomac River, or to any place on the north side of the Potomac and south of the Washington and Annapolis railroad, or on the Eastern Shore of the Chesapeake, or on the south side of the Ohio River below Wheeling, except Louisville; or on the west side of the Mississippi River below the mouth of the Des Moines, except St. Louis.

CONDITIONS UPON WHICH GOODS TO RESTRICTED DISTRICTS MAY BE PERMITTED.

XXVII. Permits for shipment of goods into districts or places with which commercial intercourse is restricted, but which have not
84[7] been declared to be in insurrection, may be granted by collectors or surveyors of customs, or other specially-authorized officers of the department located near the point of destination, in conformity with regulations and local rules; and collectors or surveyors at any other port or place, when applied to by parties wishing to make shipments into such districts or places, if satisfied of the loyalty of such parties and the good faith of the proposed transaction, may furnish certificates to that effect, which will be received as sufficient evidence on those points by the collector, surveyor, or other proper officer near the point of destination, to whom application for permits will be made by the shipper, and by whom, on compliance with regulations and local rules, such permits will be granted; and all questions of detention or seizure of goods en route to points above indicated will be decided by the collector or surveyor at the last port to be passed before entering a restricted district. Any information touching the character of any goods or transaction in the possession of any officer of this department likely to be useful in such decisions should be promptly forwarded to the officer on whom rests the decision or who grants the permits, and also to the Secretary.

NO VESSEL OR OTHER VEHICLE SHALL CARRY GOODS INTO, OR PUT OFF GOODS IN, RESTRICTED DISTRICTS WITHOUT PERMIT.

XXVIII. No vessel, boat, or other vehicle used for transportation from any place in the loyal States, shall carry goods, wares, or merchandise into any place, section, or State not declared in insurrection, but with which commercial intercourse has been or may be restricted, without the

permit of a duly-authorized officer of the Treasury Department, application for which permit may be made to such authorized officer near the point of destination as may suit the convenience of the shipper. Nor shall any vessel, boat, or other craft, or vehicle used for transportation, put off any goods, wares, or merchandise, at any place other than that named in the permit or clearance as the place of destination of such goods, wares, and merchandise.

BOATS ON WESTERN WATERS MUST PRESENT MANIFEST AND CLEARANCE.

XXIX. Before any boat or vessel running on any of the western waters south of Louisville or St. Louis, or other waters within or adjacent to any State or section, commercial intercourse with which now is, or may hereafter be, restricted as aforesaid, shall depart from any port where there is a collector or surveyor of customs, there shall be exhibited to the collector or surveyor, or such other officer as may be authorized to act in his stead, a true manifest of its entire cargo, and a clearance obtained to proceed on its voyage; and when freights are received on board at a place where there is no collector or surveyor, as hereinafter provided in Regulation XXX, then the same exhibit shall be made and clearance obtained at the first port to be passed where there is such an officer, if required by him, and such vessel or boat shall be reported and the manifest of its cargo exhibited to the collector or surveyor of every port to be passed on the trip where there is such an officer, if required by him; but no new clearance shall be necessary unless additional freights shall have been taken on board after the last clearance. Immediately on arriving at the port of final destination, and before discharging any part of the cargo, the manifest shall be exhibited to the surveyor of such port, or other officer authorized to act in his stead, whose approval for landing the cargo shall be indorsed on the manifest before any part thereof shall be discharged; and the clearance and shipping permits of all such vessels and boats shall be exhibited to the officer in command of any naval vessel or military post whenever such officer may require it.

AGENCY AIDS WILL BE APPOINTED ON CARS AND BOATS.

XXX. To facilitate trade and to guard against improper transportation, agency aids will be appointed by the proper supervising
85[42] agent, or under his direction by an assistant special agent, from time to time, on cars, vessels, and boats, when desired by owners, agents, or masters thereof, which aids will have free carriage on the respective cars, vessels, and boats on which they are placed, and will allow proper way freights to be taken on board without permit, keeping a statement thereof, and reporting the same to the first officer to be passed on the trip who is authorized to grant the permit desired, from whom a permit therefor must be obtained, or the goods shall be returned to the shipper under his direction. No permit will be granted for transportation into or within any State or district under restriction, or declared in insurrection, except on cars, vessels, and boats carrying such aids, or by private conveyance specified in the permit, or on boats, vessels, or cars bonded not to receive anything on board for transportation during the trip, nor to land or discharge anything at any point except that of ultimate destination without proper permit.

CONDITIONS ON WHICH CLEARANCES AND PERMITS MAY BE OBTAINED FROM PORT NOT BLOCKAED TO PORT OPENED BY PROCLAMATION.

XXXI. Boats and vessels may be cleared, and merchandise not prohibited may be permitted, from any port which has not been blockaded to any port which has been blockaded but opened by proclamation, upon payment of such fees only as were chargeable therefor before the blockade was declared, but subject to Regulations XXXV, XXXVI, XXXVII, XXXVIII, XXXIX, and XL, and upon giving bond not to land or discharge any of such merchandise at any intermediate point, except under permit authorized by these regulations. But no goods, wares, or merchandise shall be shipped or transported from or out of such opened port, except under permits granted upon compliance with regulations and local rules, and payment of the fees prescribed in Regulation XLII.

APPLICATIONS FOR PERMITS TO BLOCKADED PORTS, HOW MADE.

XXXII. Applicants for permits to ship to any port or place affected by the existing blockade, but occupied by United States forces, must present, with their application, a certificate from the Department of War, or Department of the Navy, either directly or through a duly-authorized officer, that the articles are required for military or naval purposes, and a request that the transportation of the same may be permitted, together with invoices in duplicate of the articles to be permitted, specifying their character, quantity, value, and destination. On receiving such certificate and request and duplicate invoices, the Secretary of the Treasury, or some officer specially authorized by him, will transmit to the proper officer one of the invoices, and direct the permitting of the transportation requested, and forward the other invoice to the assistant or local special agent at the port or place to which the goods are to be permitted. The assistant or local special agent will, in all cases, on the arrival of any articles claimed to have been permitted, examine and compare such articles with the duplicate invoice; and, in case of any excess or evasion of the permit, he will seize the whole shipment, and report the facts forthwith to the supervising special agent, that proceedings may be taken for their forfeiture under the act of July 13, 1861, May 20, 1862, and March 12, 1863.

LICENSES MAY BE GRANTED BY CONSULS TO BLOCKADED PORTS RE-OPENED.

XXXIII. Where ports heretofore blockaded have been opened by the proclamation of the President, license will be granted by the United States consuls on application by the proper parties, to vessels clearing from foreign ports to the ports so opened, upon satisfactory evidence that the vessel so licensed will convey no person, property, or information contraband of war, either to or from said ports, which license shall be shown to the collector of the port to which the vessel is bound,
86[a] and, if required, to any officer in charge of the blockade. And on leaving any port so opened, the vessel must have a clearance from the collector, according to law, showing no violation of the conditions of the license. Any violation of the conditions will involve the forfeiture and condemnation of the vessel and cargo, and the exclusion of all parties concerned from entering the United States for any purpose during the war.

CLEARANCES FROM DOMESTIC PORTS MAY BE GRANTED.

XXXIV. Vessels clearing from domestic ports to any of the ports so opened will apply to the custom-house officers of the proper ports, in the usual manner, for licenses or clearances under the regulations heretofore established.

BONDS MAY BE REQUIRED IN CERTAIN CASES.

XXXV. Whenever application is made to a collector, or surveyor authorized to grant it, for a permit, license, or clearance, for either a foreign or domestic port, if for satisfactory reasons he shall deem it necessary to prevent the cargo of the vessel from being used in affording aid or comfort to any person or parties in insurrection against the authority of the United States, he shall require a bond to be executed by the master or owner of the vessel, in a penalty equal to the value of the cargo, and with sureties to the satisfaction of such collector or surveyor, conditioned that the said cargo shall be delivered at the destination for which it is cleared or permitted, and that no part thereof shall be used in affording aid or comfort to any person or parties in insurrection against the authority of the United States, with the knowledge or consent or connivance of the owner or shipper thereof, or with the knowledge, consent, or connivance of the master of the vessel on which the same may be laden, or of other persons having control of the same, until after delivery to the proper consignee, and the sale or other disposition by him, in good faith, of said cargo.

CLEARANCES MAY BE REFUSED IN CERTAIN CASES—VESSELS MAY BE SEIZED.

XXXVI. Collectors and surveyors will refuse clearances and permits to all vessels, or other vehicles, whether with or without cargo, destined for a foreign or domestic port, whenever they shall have satisfactory reason to believe that such vessels or their cargoes, or any part thereof, whatever may be their ostensible destination, are intended for ports or places in possession or under control of insurgents against the United States. And if any vessel or other vehicle for which a clearance or permit shall have been refused as aforesaid shall depart, or attempt to depart, for a foreign or domestic port, without being duly cleared or permitted, such collector or surveyor, or the supervising special agent, or assistant special agent, shall cause such vessel or vehicle to be seized and detained, and proceedings to be instituted for the forfeiture to the United States of such vessel or other vehicle, with her tackle, apparel, furniture, and cargo.

MERCHANDISE, IN WHATEVER LOCALITY, LIABLE TO REACH INSURGENTS, OWNER TO GIVE BOND.

XXXVII. When any collector, surveyor, supervising assistant, or local special agent, charged with the execution of these regulations, and the laws authorizing them, shall find within his proper limits any goods, wares, or merchandise which, in his opinion, founded on satisfactory evidence in writing, are in danger of being transported to insurgents, he may require the owner or holder thereof to give reasonable security that they shall not be transported to any place under insurrectionary control, and shall not in any way be used to give aid or encouragement to the insurgents.

87[50] IF NO SECURITY GIVEN, GOODS TO BE TAKEN POSSESSION OF.

If the required security be not given, such officer shall promptly state the facts to the United States marshal for the district within which such goods are situated; or if there be no United States marshal, then to the commander of a near military post, whose duty it shall be to take possession thereof, and hold them for safe-keeping, reporting the facts promptly to the Secretary of the Treasury, and awaiting instructions.

PROHIBITED ARTICLES.

XXXVIII. No clearance or permit will be granted for the shipment of prohibited articles, viz: cannon, mortars, fire-arms, pistols, bombs, grenades, powder, saltpetre, sulphur, balls, bullets, pikes, swords, boarding-caps, (always excepting the quantity of the said articles which may be necessary for the defense of the ship and those who compose the crew,) saddles, bridles, cartridge-bag material, percussion and other caps, clothing adapted for uniforms, sail-cloth of all kinds, hemp and cordage, intoxicating drinks other than beer and light native wines, or other articles prohibited by the proper authorities, except upon certificate and request under Regulation XXXII, or by the special direction of the supervising special agent sanctioned by the general commanding department or district into or from which the shipment is to be made.

VESSELS TO REPORT TO GUNBOATS OR REVENUE CUTTERS.

XXXIX. Every vessel, on approaching a gunboat or revenue cutter, or vessel appearing to be such, before proceeding further, shall bear up and speak said boat or cutter, and submit to such examination as may be required.

VIOLATIONS OF THESE REGULATIONS, HOW PUNISHED.

XL. All vessels, boats, and other vehicles used for transportation, violating regulations or local rules, and all cotton, tobacco, or other merchandise shipped or transported or purchased or sold in violation thereof, will be forfeited to the United States. If any false statement be made or deception practiced in obtaining an authority, certificate, or permit under these regulations, such authority, certificate, or permit, and all others connected therewith or affected thereby, will be absolutely void, and all merchandise purchased or shipped under them shall be forfeited to the United States. In all cases of forfeiture, as aforesaid, immediate seizure will be made and proceedings instituted promptly for condemnation. The attention of all officers of the government, common-carriers, shippers, consignees, owners, masters, conductors, agents, drivers, and other persons connected with the transportation of merchandise, or trading therein, is particularly directed to the acts of July 13, 1861, May 20, 1862, and March 12, 1863, and to the orders of the Secretaries of War and of the Navy hereto appended.

PACKAGES TO OFFICERS AND SOLDIERS, HOW SENT.

XLI. In cases where military or naval commanders shall have ordered all packages sent by friends to the officers and soldiers of their command to be delivered only to designated regimental or vessel officers for delivery to the proper parties, such packages may be transported, with-

out collector's or surveyor's permits, by the Adams Express Company, or other carriers having authority for that purpose from the Secretary of the Treasury, on such carriers giving bond conditioned to render a true account of all such packages by them transported, and to carry no goods, without proper permits, other than such packages.

XLII. The following fees are prescribed:

Fee for administering oath and certifying affidavit	10 cents.
Fee for each authority from agent	3 dollars.
Fee for certificate of local special agent	10 cents.
88[31] Fee for each permit for purposes of trade	20 cents.
Fee for each permit to purchase cotton in any insurrectionary district, and to transport the same to any loyal State, per pound	4 cents.
Fee for permit so to purchase and transport tobacco, per hhd	2 dollars.
Fee for permit so to purchase or sell and transport to or from such district other products, goods, wares, or merchandise, five* per centum on the sworn invoice value thereof at the place of shipment.	
Fee for each permit for individual, family, or plantation supplies, on every purchase over $20 and not over $50	5 cents.
Ditto on every purchase over $50 and not over $100	10 cents.
Ditto on every purchase over $100	15 cents.
For permits for individual, family, or plantation supplies, not over twenty dollars in amount, no charge is allowed, except for revenue stamps on affidavits and certificates in districts under restriction; and no charge, except five cents for permit and five cents for each revenue stamp on affidavit and certificate, is allowed in States declared in insurrection. When purchases are less than five dollars the permit officer may dispense with affidavits and certificates when no ground to suspect fraud or imposition appears.	

INTERNAL REVENUE STAMPS TO BE ATTACHED.

XLIII. Internal revenue stamps are required by law to be attached to affidavits, certificates, and bonds, but not to any other instruments or writings provided for by these regulations. Stamps will be furnished by the proper special agents at the rates fixed by the internal revenue act, namely:

For affidavits	5 cents.
For certificates of local special agents or collectors and surveyors	5 cents.
For bonds	25 cents.

OFFICERS TO KEEP RECORD OF PERMITS AND FEES RECEIVED, AND MAKE REPORTS.

XLIV. Every officer authorized by the Secretary of the Treasury to grant permits under these regulations shall keep in his office a record of every permit granted by him, showing the names of the owner, ship-

* Changed to three by letter of March 21, 1864. See page —.

per, and consignee, the place from and to which each transportation is permitted, the character and invoice value of the merchandise permitted, and shall transmit to the Secretary, and also to the proper supervising special agent, as near as possible on the first day of every month, a transcript of such record; and will also at the same time transmit to the supervising special agent an abstract statement showing the permits granted daily to parts of States not declared in insurrection, but in which trade is restricted, and also showing the permits granted daily to States declared in insurrection, with the invoice value of the merchandise permitted, the fees received, and the disposition made of the same, together with the names of all agency aids reporting to him, and the compensation paid to each.

SUPERVISING, ASSISTANT, AND LOCAL SPECIAL AGENTS TO PAY OVER MONEY AS RECEIVED.

XLV. All money received by each assistant or local special agent shall be paid over as promptly as possible to the supervising special agent, or to an assistant treasurer or designated depository as directed by him, and so that all receipts during each month shall be paid
89[32] over before the making of his required monthly report; and all money received by each supervising special agent or collector, surveyor, or other officer authorized to grant permits under these regulations, shall be promptly paid over to the assistant treasurer or designated depository most convenient to him, and so that all receipts for each month shall be so paid over before the making of his monthly report.

OFFICERS AUTHORIZED TO RECEIVE MONEY TO REPORT ON FIRST OF EACH MONTH.

XLVI. Every officer authorized to receive money under these regulations shall transmit to the Secretary, on the first of each month, a report, stating in detail all moneys so received by him during the preceding month, and from what sources received, together with all expenses of his office incidental to the execution of these regulations, and, if any money has been paid out or otherwise disposed of by him during the month, an account thereof, and by what authority, to whom, or for what purpose it was so paid or disposed of, with the vouchers therefor. A duplicate of this report and account shall at the same time be transmitted to the supervising special agent for the agency in which it shall be made, and a triplicate to the Commissioner of Customs.

ASSISTANT SPECIAL AGENTS SHALL KEEP RECORD, ETC.

XLVII. Assistant special agents shall keep a record of all their official transactions, showing specifically and in detail every authority given to traders, (Regulation XIV;) every authority for the purchase of products, (XX;) every inspection of trade store and the results thereof, (XV;) all appointments of agency aids on cars, vessels, and boats, and the compensation of each, (XXX;) all seizures in cases of excess or evasion of permits to blockaded ports, (XXXII;) all seizures or detentions of vessels or vehicles departing, or attempting to depart, when clearance has been refused, (XXXVI;) all cases of security required when goods found in danger of being transported to insurgents, and if security not given, the action taken by them, (XXXVII;) all fees received for affidavits,

authorities to traders, and for the purchase of products, and from whom, and for what received, (XIV, XX, XLII.) And they shall, on the first day of every month, transmit to the proper supervising special agent a transcript of such record, and all bonds or securities received by them under these regulations, (XIV, XX, XXXVII.)

LOCAL SPECIAL AGENTS SHALL KEEP A RECORD, ETC.

XLVIII. Local special agents shall keep a record of every authority to trade or to purchase products presented by the holder thereof, and of all certificates given to traders, or for permits to purchase and transport products, (Reg. XIV;) of all permits for purchase and transportation of supplies from trade store, and certificates to buy supplies elsewhere than in trade district, (XVI;) of all permits granted where there is no collector or surveyor within five miles of trade store, (XVII;) of all certificates to persons bringing products to market and taking back supplies, (XIX;) of all cases or evasion of permits in shipments to blockaded ports, and their action thereon, (XXXII;) of all cases of bonds required of owners or holders of goods in danger of being transported to insurgents, and their action where bond not given, (XXXVII;) of all permits under Regulations XVI and XVII, showing all that is required by those regulations, and of all fees required for certificates, affidavits, and permits, (XII, XVI, XVII, XIX, XLII.) And they will also, as nearly as possible, on the first day of every month, transmit to the proper supervising special agent a transcript of such record, and will deliver to such agent all bonds or securities received by them under these regulations, (XXXVII.)

90[53] SUPERVISING SPECIAL AGENTS SHALL KEEP RECORD, ETC.

XLIX. Supervising special agents shall keep a record of all their official transactions, showing fully the name and location of each local special agent and agency aid appointed by them, and the compensation of each, (Reg. IV;) of conferences with generals commanding departments and designations of trade and supply districts, (IX, X;) of all authorities given for trade stores, stating the date, name of trader, locality, and amount of goods authorized, (XIV;) of the inspection of trade stores and the results, (XV;) of all trade stores authorized in any city or town of a supply district, the date, name of trader, and amount of goods authorized, and of the discontinuance of any such store, (XVIII;) of all authorities given for the purchase of products, to whom given, and the locality where purchases are to be made, (XX;) of all revocations of authorities, certificates, and permits, (XXIII;) of all information touching any goods or transactions given to other officers of the department, (XXVII;) of all appointments of agency aids upon cars, vessels, and boats (XXX;) of all seizures and detentions of vessels or vehicles departing, or attempting to depart, after clearance has been refused, (XXXVI;) of all securities required and received of owners or holders of goods in danger of being transported to insurgents, and of their action if security was not given, (XXXVII.) And on the first day of every month, as nearly as possible, they shall transmit to this department a transcript of such record for the previous month, together with a copy of the transcripts of records and a statement of all bonds and securities received by them from assistant and local special agents.

REGULATIONS SHALL SUPERSEDE ALL OTHERS.

L. These regulations shall supersede those of March 31, 1863, and all others conflicting herewith, affecting commercial intercourse with States declared in insurrection; and all permits hereafter granted by any officer of the Treasury Department will be granted in pursuance of them and of the local rules authorized by them, or by virtue of authority hereafter given by the Secretary of the Treasury; but all permits granted and acts done in pursuance of former regulations shall be valid and effectual until the 15th day of October, 1863, unless the regulations shall have been sooner received and made known at the place of such permits or acts.

91[84] *Regulations prescribed by the Secretary of the Treasury for the government of the several special agents and agency aids appointed in pursuance of the act of 12th March, 1863, entitled "An act to provide for the collection of abandoned property, and for the prevention of frauds in insurrectionary districts within the United States."*

TERRITORY DIVIDED INTO DISTRICTS CALLED SPECIAL AGENCIES.

I. The territory of the United States designated as in insurrection against the lawful government of the United States by the proclamation of the President, July 1, 1862, to which special agents have been assigned to receive and collect abandoned and captured property, is divided into districts called special agencies, numerically designated and described as follows, viz:

The first special agency comprises the district of the United States west of the Alleghany Mountains, known as the Valley of the Mississippi, and extending southward so as to include so much of the States of Alabama, Mississippi, Arkansas, and Louisiana, as is or may be occupied by national forces operating from the north.

The second special agency comprises the State of Virginia and so much of West Virginia as lies east of the Alleghany Mountains.

The third special agency comprises the State of North Carolina.

The fourth special agency comprises the States of South Carolina, Georgia, and Florida.

The fifth special agency comprises the States of Texas and Louisiana, and so much of the States of Arkansas, Alabama, and Mississippi as is or may be within the lines of the national forces operating from the south.

If additional special agencies shall be established, they will be numerically designated in the order of their establishment; and if the boundaries of agencies already established shall be changed, due notice thereof will be given.

DESIGNATION OF AGENTS.

II. Supervising special agents and assistant special agents will be appointed by the Secretary of the Treasury, and local special agents and agency aids will be appointed by supervising special agents, or under their direction by assistant special agents, subject to the approval of the Secretary, to carry into effect the said act and these regulations.

AGENTS AUTHORIZED AND DIRECTED TO COLLECT AND RECEIVE ALL ABANDONED PROPERTY.

III. Supervising and assistant special agents are authorized and di-

rected to receive and collect all abandoned and captured property found within their respective agencies and within the lines of military occupation by the United States forces, except such as has been used or was intended to be used for waging or carrying on war against the United States, viz: arms, ordnance, ships, steamboats, or other water craft, and their furniture, forage, military supplies, and munitions of war.

ABANDONED AND CAPTURED PROPERTY.

IV. Abandoned property is of two descriptions: First, that which has been or may be deserted by the owners; and, second, that
92[55] which has been or may be voluntarily abandoned by the owners to the civil or military authorities of the United States.

Captured property is that which has been or may be seized or taken from hostile possession by the military or naval forces of the United States.

SPECIAL AGENTS WILL COLLECT AND RECEIVE PROPERTY, AND MAKE AND KEEP A TRUE RECORD AND ACCOUNT OF EXPENSES.

V. Supervising and assistant special agents will exercise due diligence in receiving and collecting, within the agency to which they have been respectively assigned, all abandoned and captured property, and, upon taking possession of any such property, will immediately make and keep a full and correct record of all the facts or information in regard to each case or lot known or accessible to them, including, as nearly as possible, the following: the character and quantity of the property received or collected; where captured, or found or received as abandoned; under what circumstances; by whom owned or alleged to be owned; noting, where practicable, the name and address of one or more truthful residents of the neighborhood acquainted with the property and the owner or claimant thereof, and any statements they may make in connection therewith; by whom such property was captured or abandoned; by whom received or collected; from whom received; all names, marks, signs, or devices (whether distinct, indistinct, or partially erased) upon such property; together with all other information which may in any way serve to identify or make known the history of any particular lot, or to trace the same, or the proceeds thereof, from the earliest period possible to its final disposition.

They will also charge against each lot and keep a true and detailed account in triplicate of each item of expense incurred in its collection, transportation, care, and sale; or where two or more lots are treated together, a fair and just proportion against each, as well as all fees due in any way to the government thereon.

One copy of this record will be promptly transmitted to the supervising special agent, to whom or to whose order the property so received and collected will be delivered, another to the Secretary of the Treasury, and the third will be retained by the assistant special agents for their files.

AGENTS WILL RECEIVE VOLUNTARILY ABANDONED PROPERTY, AND GIVE RECEIPTS AND TAKE STIPULATIONS.

VI. Supervising and assistant special agents will receive within their respective agencies any property from persons who offer voluntarily to abandon the same, and shall give a receipt therefor to the person so abandoning it, or to his or her agent, in the following form:

Received of....., of the county of....., in the State of.....
.....
estimated at $....., claimed by.....as the owner thereof, and numbered as follows:
.....
.....; which, as special agent of the Treasury Department, at the request of.....
I have received as abandoned property, to be forwarded to.....
....., and disposed of in accordance with the act of Congress approved March 12, 1863.

And shall make three copies of said receipt, of which he shall send one to the Secretary of the Treasury, one to the supervising special agent, and keep one for his files; and in all cases of so receiving
93[56] voluntarily abandoned property, the agent shall require from the owner or person so abandoning it a statement and stipulation in triplicate, in the following form:

....., special agent of the Treasury Department, has this day received from me as abandoned property
.....
.....
.....
.....
marked and numbered as follows:
.....
which the said.....
has received at my request, to be transported to the special agent of the government in the city of....., appointed to receive and dispose of such property, subject to the deductions prescribed by the act approved March 12, 1862, and the fees designated by the XIV regulation prescribed by the Secretary of the Treasury, September 11, 1863.

And I hereby acquit and discharge the said..... and all other officers of the government from all personal liability on account of the said property, except such as may result from an unfaithful discharge of their duties in transporting or disposing of it.

And in case of any loss or damage to the said property in its transportation or otherwise, neither the government of the United States nor any of its agents shall be held responsible therefor.

A record of all property so received, and of the expenses incurred in connection therewith, shall be made, and copies transmitted, and the property shall be disposed of in the manner prescribed in Regulation V.

AGENTS TO COLLECT AND RECEIVE FROM OFFICERS AND PRIVATES, SAILORS OR MARINES, ABANDONED PROPERTY, AND GIVE RECEIPT.

VII. Supervising and assistant special agents will receive and collect abandoned property from any officer or private of the regular or volunteer forces of the United States, or any officer, sailor, or marine in the naval service of the United States, upon the inland waters of the United States, who may take or receive any such abandoned property from persons in such insurrectionary districts, or have it under their control, and such supervising or assistant special agent will, in all such cases, give a receipt therefor in the following form:

Received .....of
.....
.....
.....
estimated at $ .....
.....
taken or received or held by him as abandoned property in such insurrectionary district, and claimed to be the property of .....
.....
and turned over to me by said.....
.....
which property I have received as agent of the Treasury Department, appointed in pursuance of certain acts of Congress, approved July 13, 1861, May 20, 1862, and March 12, 1863. The said property to be transported and disposed of under the regulations of the Secretary of the Treasury prescribed in pursuance of the authority conferred on him by said acts.

Three copies of said receipt shall be made, one of which shall be transmitted to the Secretary of the Treasury, one to the supervising special agent, and one shall be retained by the agent giving the receipt; and a record of the property so collected and received shall be made, and copies transmitted, and the property disposed of, as directed in Regulation V.

CAPTURED PROPERTY IN HANDS OF OFFICERS OR OTHERS TO BE TURNED OVER AND RECEIPT GIVEN.

VIII. Supervising and assistant special agents will collect and receive of any officer or private, or person employed in or with the regu-
94[57] lar or volunteer forces of the United States, any property held by him which shall have been captured in any district declared to be in insurrection against the United States, except such as shall be required for military use of the United States forces; and all property so held by them shall be received by the agent as captured property, leaving all questions concerning the class to which it belongs for after consideration; and they shall also receive with such property the necessary invoices thereof, and all receipts, bills of lading, and other papers, documents, and vouchers, showing title to such property, or the right to the possession, control, or direction thereof, and such order, indorsement, or writing as the party has power to make, to enable such agent to take possession of such property or the proceeds thereof.

And he will give to the officer, private, or person from whom any property is so received a receipt in the form following:

Received of.....
.....
estimated at $.....
.....
captured by the forces of the United States, and claimed to be the property of.....
.....
which property I have received as special agent of the Treasury Department, appointed in pursuance of certain acts of Congress, approved July 13, 1861, May 20, 1862, and March 12, 1863. The said property to be transported and disposed of under the regulations of the Secretary of

the Treasury, prescribed in pursuance of the authority conferred on him by said acts.

And a record of the property so collected and received shall be made and copies transmitted, and the property disposed of as directed in Regulation V.

PROPERTY REQUIRED FOR PUBLIC USE TO BE APPRAISED AND DELIVERED OVER.

IX. When any part of the goods or property received or collected by any supervising or assistant special agent is demanded for public use, and a requisition therefor is presented, signed by the general commanding department, or by some other officer authorized by such commander of department, the special agent having such property in charge shall select three competent and disinterested persons, to be approved by such officer, who shall make oath for the faithful discharge of their duties, and who shall appraise said goods or property, and make a certificate thereof in the following form:

The undersigned having been appointed by....., supervising or assistant special agent, to appraise certain property alleged to have been collected or received as abandoned or captured by ....., supervising special agent or assistant special agent of the Treasury Department, having each of us made oath for the faithful discharge of our duty as such appraisers, do certify that we have carefully examined and appraised the following described property, to wit:

.....

and that said property is worth.....

_____ }
_____ } *Appraisers.*
_____ }

Which certificate shall be certified by the special agent and by the officer receiving said property; and the goods or property so appraised shall be delivered over to the officer appointed to receive it; and the special agent shall in all such cases require from the officer or agent receiving said goods or property a receipt in the following form:

Received of.....

.....

.....alleged to have been collected or received by him as abandoned or captured, and which has been this day appraised by.....

.....

appraisers appointed with my approval, to be worth.....dollars, which property has been delivered to me by said agent to be appropriated to the public use as provided in the second section of the act of Congress, approved March 12, 1863, entitled "An act to provide for the collection of abandoned property, and the prevention of frauds in insurrectionary districts within the United States.

95[58]

And he shall keep a record of all expenses incurred on account of said property; and if he be an assistant special agent, he shall promptly transmit a full report of such appraisal proceedings and copies of all papers in the case, as prescribed and directed in Regulation V.

DISPOSITION OF PERISHABLE PROPERTY AND SUCH AS CANNOT BE TRANSPORTED.

X. In all cases where property of a perishable nature, whether captured or abandoned, shall be collected or received by the proper agents of this department, and its immediate sale is required by the interest of all concerned, such agent shall, when practicable, forward it without delay to the nearest place designated by the Secretary or by regulation as a place of sale within a loyal State, consigned to the proper officer of this department, who shall forthwith cause it to be sold at auction to the highest bidder; all such shipments to be accompanied by a statement as required by Regulation V.

If, from the character of the property, it should be impracticable so to transport it, the agent shall cause the same to be appraised by three disinterested persons, and to be sold at public auction, and promptly transmit a full report, as prescribed by Regulation V, together with the certificate of appraisal, taken in triplicate, and the account of sales, and hold the proceeds subject to the direction of the supervising special agent for that agency.

HOUSE FURNITURE AND FAMILY EFFECTS.

XI. In case of furniture, family pictures, equipage, clothing, or household effects, abandoned or captured, and collected or received by special agents, they will cause the prescribed record thereof to be made and transmitted, and will store such property on the premises where found, whenever it can be done with safety; otherwise they will cause it to be securely stored and properly marked and numbered, and report the facts to the supervising special agent, and await further directions. If left on the premises they will take a receipt therefor from the agent, or person in possession, and transmit the same with the record. When such property cannot be safely left on the premises or stored with safety and due regard to economy, the special agent in charge shall cause the same to be appraised, disposed of, and reported, as provided in regulation X, as to untransportable property. In case such property is in use at hospitals, or for any military purpose, they will cause such property to be appraised and treated as property required for public use, as directed in regulation IX.

SUPERVISING SPECIAL AGENTS MAY CONTRACT FOR COLLECTING AND DELIVERY OF PROPERTY BY OTHER PARTIES.

XII. When property is liable to be lost or destroyed in consequence of its location being unknown to the special agents, or from other causes, and parties propose, for compensation, to collect and deliver it into the hands of such agents at points designated by them, supervising special agents may contract, on behalf of the United States, for the collection and delivery to them of such property in their respective agencies, on the best possible terms, not exceeding twenty-five per cent. of the proceeds of the property, which percentage must be full compensation for all expenses, of whatever character, incurred in collecting, preparing, and delivering such property at the points designated. Prior to any such contract being made, the party proposing must submit in writing a statement of the kind and amount of property proposed to be collected, the locality whence to be obtained, and all the facts and circumstances connected with it, particularly as to its ownership. And any

96[a] contract made in pursuance of this regulation must be in writing, and restricted to the collection and delivery of particular lots at named localities; or, when circumstances clearly justify it, to the general collection and delivery of all abandoned property in limited districts, not greater in any case than one parish or county, and not more than one district to be assigned to one contractor.

BOND TO BE GIVEN BY CONTRACTOR INDEMNIFYING THE GOVERNMENT.

Before payment to any contractor under any contract made in pursuance of this regulation, he shall execute a bond, with penalty equal to the amount stipulated to be paid to him, and with sureties satisfactory to the supervising special agent, indemnifying the United States against all claims to the property delivered on account of damages by trespass, or otherwise occasioned by the act or connivance of the contractor, and against all claims that may arise on account of expenses incurred in the collection, preparation, and transportation of said property to the points designated in said contract.

WHEN LARGER PERCENTAGE SEEMS TO BE PROPER, AGENT TO REFER THE CASE TO THE SECRETARY.

Should a case arise in the opinion of the supervising special agent justifying the payment of a larger percentage than one-quarter of the proceeds of the property, he will make a statement of the facts and circumstances and the reasons in his opinion justifying such additional allowance, and refer the same to the Secretary for instructions.

LOCAL SPECIAL AGENTS AND AGENCY AIDS TO BE APPOINTED.

And for the purpose of getting possession of and transporting to market as much of the captured and abandoned property as possible within the lines of the military forces of the United States, supervising special agents, or assistant special agents under their direction, will appoint and employ in their respective agencies, at such per diem compensation as may be judged proper, subject to approval of the Secretary of the Treasury, such local special agents and agency aids as may be necessary therefor, instructing them fully as to the execution of the duties respectively assigned to them.

AGENTS NOT TO RELEASE PROPERTY, OR PERMIT ITS REMOVAL, OR GRANT PERSONAL FAVORS, OR INCUR LIABILITIES NOT AUTHORIZED BY REGULATIONS.

XIII. No property collected or received as captured or abandoned under the act of March 12, 1863, shall be released by any agent, except by special authority from the Secretary of the Treasury, to any persons claiming ownership of such property; nor shall any permit be given by such agents to individuals to remove such property; nor shall any liability be incurred or assumed, or contract be made, on the part of the United States by such agents, except as authorized by these regulations. No personal favor shall in any case be extended to one individual or party rather than another.

NECESSARY EXPENSES TO BE PAID.

XIV. Supervising special agents will pay, or cause to be paid, out of

the general fund arising from the sale of all property collected and received in their respective agencies, all expenses necessarily incurred in collecting, receiving, securing, and disposing of the same, including fees, taxes, freights, storage, charges, labor, and other necessary expenses, being careful to avoid all useless or indiscreet expenditures; and will charge each particular lot or parcel with the specific or proportionate amount of all such expenses as can be made specific or proportionate charges to each lot or parcel; and will also charge and retain
97[60] out of the proceeds of each lot or parcel one and one-half per centum thereof for the payment of such expenses connected with the collection, transportation, and sale, or other disposition thereof, as cannot be made specific or proportionate charges against each lot or parcel, or are not otherwise provided for, such as rents, compensation to clerks, or other employés, auctioneers, printing, and advertising, a carefully stated account of which will be kept by such agents, showing in detail all expenses paid out of this fund arising from such charge; and, unless unavoidably prevented, they will take vouchers for all expenditures made under this regulation, and transmit the same with their accounts. Of the balance, if any, of said one and one-half per cent. remaining after defraying said expenses, the several supervising special agents may retain, for extra care and responsibility, a sum not exceeding one-half of one per cent., and with the remainder, if any, may reward extra services in collection and care of property rendered by agents and others.

PROPERTY TO BE TRANSPORTED TO LOYAL STATES AND SOLD AT AUCTION.

XV. All property collected and received, other than such as is described in Regulations X and XI, and such as may be appropriated to public use, shall be transported to such places in the loyal States as shall be designated by the Secretary of the Treasury as places of sale, consigned to the supervising special agent of the agency in which it is collected or received, or to such other person as shall be specially authorized by the Secretary to receive the same, and shall there be sold by such supervising special agent, or other person, at public auction, to the highest bidder, for United States notes, pursuant to notice previously published of the time and place of sale.

SUPERVISING SPECIAL AGENTS TO MAKE REPORT.

XVI. Each supervising special agent or other person, as aforesaid, shall make a full record of each lot or parcel of property coming to his possession, in the manner prescribed by Regulation V, and report the same, and all sales or other disposition thereof made by him, rendering a monthly account-current of all his transactions to the Secretary, accompanying the same with receipts or other vouchers for all moneys paid out by him. All balances remaining in his hands shall be deposited in the treasury from time to time, as directed by the Secretary.

WAR DEPARTMENT,
September 11, 1863.

The attention of all officers and soldiers of the army of the United

States, whether volunteer or regular, is specially directed to the revised regulations of the Secretary of the Treasury, approved by the President, dated September 11, 1863, and superseding the regulations of March 31, 1863; and they will in all respects observe general order of this department numbered eighty-eight, and dated March 31, 1863, in regard to said revised regulations, as if the same had been originally framed and promulgated with reference to them.

EDWIN M. STANTON,
Secretary of War.

NAVY DEPARTMENT,
September 11, 1863.

The attention of officers, sailors, and marines of the navy of the United States is especially directed to the revised regulations of the Secretary of the Treasury, approved by the President, dated September 11, 1863, and superseding the regulations of March 31, 1863; and they will
98[1] in all respects observe the order of this department dated March 31, 1863, with regard to said revised regulations, as if the same had been originally promulgated with reference to them.

GIDEON WELLES,
Secretary of the Navy.

TREASURY DEPARTMENT,
March 21, 1864.

SIR: The forty-second trade regulation, series of September 11, 1863, is hereby so far modified that, on and after the first day of April next, the invoice valuation permit free on shipments to and from insurrectionary districts will be three per cent. instead of five, as therein prescribed.

S. P. CHASE,
Secretary of the Treasury.

H. A. RISLEY, Esq.,
Supervising Special Agent, Washington, D. C.

99[2] *Rules and regulations concerning commercial intercourse with and in States and parts of States declared in insurrection, the collection, receipt, and disposition of captured, abandoned, and confiscable property, and the employment and general welfare of freedmen, prescribed by the Secretary of the Treasury, with the approval of the President, in pursuance of the several acts of Congress in relation to those subjects, and appended hereto.*

EXECUTIVE MANSION,
Washington, July 30, 1864.

The following regulations of the Secretary of the Treasury, having been seen and considered by me, are hereby approved, and commercial intercourse, in the cases and under the restrictions described and expressed in the regulations, is licensed and authorized; and all officers and privates of the regular and volunteer forces of the United States, and officers, sailors, and marines in the naval service, will observe the said regulations and the provisions of the several acts of Congress appended thereto to which they relate, and will render all assistance, not incompatible with military or naval operations, to officers and agents of the Treasury Department executing the same.

ABRAHAM LINCOLN.

GENERAL REGULATIONS.

These regulations, and the several acts of Congress authorizing them, shall be executed and carried into effect, under the direction of the Secretary of the Treasury, by the following officers:

A general agent,
Supervising special agents,
Assistant special agents,
Local special agents,
Agency aids,
Officers of the customs designated by the Secretary, and
Superintendents of freedmen.

All officers appointed under these regulations are authorized to administer oaths required in the performance of their official duties.

The general agent and the supervising and assistant special agents will be appointed by the Secretary of the Treasury; local special agents and agency aids will be appointed by the supervising special agents or assistant special agents, as under Regulation XXVII, subject to the approval of the Secretary.

It shall be the duty of the general agent, under the direction of the Secretary of the Treasury, to cause these rules and regulations to be properly and uniformly enforced in all States and parts of States declared in insurrection, and all officers and agents appointed to perform duties under them will comply with the instructions of the general agent in regard thereto until otherwise directed by the Secretary of the Treasury.

To facilitate the execution of the annexed regulations, insurrectionary States and parts of States are hereby divided into districts called special agencies, distinguished numerically, and described as follows:

The first special agency comprises that part of the Valley of the Mississippi lying west of the Alleghany Mountains and east of the
100[63] mouth of the Tennessee River and extending southwardly to include so much of the States of Alabama, Georgia, North Carolina, and Virginia as is or shall be occupied by national forces operating from the north.

The second special agency comprises so much of the Mississippi Valley as lies west of the mouth of the Tennessee River, including West Tennessee, the State of Arkansas, and so much of the States of Mississippi and Louisiana as is or shall be occupied by national forces operating from the north.

The third special agency comprises so much of the States of Louisiana, Mississippi, Alabama, and the west part of Florida as is or shall be occupied by national forces operating from the south.

The fourth special agency comprises the State of Texas.

The fifth special agency comprises the south and east part of Florida, including Key West, the State of South Carolina, and so much of the State of Georgia as is or shall be occupied by national forces operating from the south.

The sixth special agency comprises the State of South Carolina, excepting so much thereof as lies north of Albemarle Sound and east of Chowan River.

The seventh special agency comprises that section of country lying east of the Alleghany Mountains, and extending southwardly to include so much of the State of North Carolina as lies north of Albemarle Sound and east of Chowan River.

Additional special agencies, if established, will be numerically desig-

nated in the order of their establishment; and if the boundaries of agencies already established shall be changed, due notice thereof will be given.

Supervising special agents will supervise within their respective agencies the execution of the regulations, under the direction of the general agent, and will make, and from time to time change, such local rules not inconsistent with them as may be proper for that purpose, and temporarily suspend or qualify the authority to grant permits for supplies, as the puplic interest shall require, subject to the approval of the general agent or of the Secretary of the Treasury; and they will confer with generals commanding departments, or, when such conference is impracticable, with generals commanding divisions or districts, and with naval officers commanding within the agency under their supervision, and obtain, as far as practicable, their sanction to such action as may affect military or naval movements.

The assistant and local special agents, agency aids, and officers of the customs above referred to, will communicate directly with the supervising special agent of the agency to which they may be assigned, upon all questions affecting the discharge of their duties under the regulations. The several supervising special agents will reply to these communications, except where they regard the intervention of the department necessary, when they will transmit them, and all papers relating to them, with such recommendations as they may think proper, to the Secretary of the Treasury, and will keep the department advised of their action in all matters pertaining to the execution of their duties.

W. P. FESSENDEN,
Secretary of the Treasury.

WASHINGTON, *July* 29, 1864.

Commercial intercourse.—Rules and regulations under the several acts of Congress prohibiting or restricting commercial intercourse with and in States and parts of States declared to be in insurrection, and in portions of loyal States in dangerous proximity thereto.

PERMITS.

I. No goods, wares, or merchandise will be allowed to be transported to, from, or within any State or part of a State under restriction, or
101[64] declared in insurrection, except under permits, certificates, and clearances, as hereinafter provided.

PERMIT OFFICERS.

II. The officers of the Treasury Department to be authorized under instructions from the Secretary to permit supplies to be transported to loyal persons residing in insurrectionary States or parts of States, or in restricted districts of loyal States with which commercial intercourse has been, or may be, licensed by the President, under regulations of the Secretary of the Treasury, are the surveyors of customs at Pittsburg, Wheeling, Cincinnati, Madison, Louisville, New Albany, Evansville, Paducah, Cairo, Quincy, St. Louis, Nashville, Memphis, and Baltimore; the collectors of customs at Boston, New York, Philadelphia, Georgetown, Alexandria, Beaufort in North Carolina, Port Royal in South Carolina, Brownsville, and New Orleans. Other officers will be designated to grant permits should the public interests require it; and the officers above named will respectively grant permits to such ports, places, or

districts only as shall be designated in the letter of instructions from the Secretary of the Treasury.

INTERCOURSE BEYOND MILITARY LINES PROHIBITED.

III. Commercial intercourse with localities beyond the lines of actual military occupation by the United States forces is absolutely prohibited; and no permit will be granted for the transportation of any property to any place under the control of insurgents against the United States.

LINES OF MILITARY OCCUPATION.

IV. Each supervising special agent will ascertain, from the published order of the general commanding the department or district embracing his agency, the lines of actual occupation by the military forces of the United States, and will confer with the department commander, and agree with him, in writing, as to the place or places, within those lines in his agency, to which supplies may be taken for the loyal residents therein, and the aggregate amount which may be taken monthly to each of such places. Having so ascertained and agreed, he will promptly communicate the facts to the Secretary of the Treasury, and to the officers authorized to grant permits to the districts so occupied.

SUPPLY STORES.

V. Supply stores at places agreed upon by the commanding general of the department and the proper supervising special agent may be established by such loyal persons as the supervising special agent or assistant special agents shall designate for that purpose. But the monthly amount agreed upon, as aforesaid, shall in no case be exceeded, and the maximum amount that any individual or firm may be permitted to take there for sale shall not exceed $3,000 per month, except in cities with a population over twenty thousand, and except in cases where the commanding general of the district, for military reasons, requests it to be larger, in which cases all persons trading there shall be equally affected thereby, and no person shall be interested in more than one store.

APPLICATION FOR SUPPLY STORES.

VI. Any person desiring to establish a supply store at any place above provided may make application in writing to the proper supervising or assistant special agent, who shall file the application, and record the name of each applicant, with the date of application, in a book to be kept by him for that purpose; and all favoritism in granting the authorities so applied for shall be prevented, as far as possible, by local rules of the proper supervising special agents. No application made prior to military occupation will be considered.

102[65] APPLICATION FOR AUTHORITY TO ESTABLISH A SUPPLY STORE.

....., 18..

To....., special agent, ... agency:

SIR: ....., the undersigned, makes application for authority to establish a supply store at ....., in county of .....,

and State of ....., under the regulations prescribed July 29, 1864, by the Secretary of the Treasury, concerning commercial intercourse with and in States declared in insurrection.

Respectfully, yours,

AFFIDAVIT OF APPLICANT FOR SUPPLY STORE.

Each applicant shall make and file with his application an affidavit in the following form:

I, ..., of ....., in the county of ....., and State of ....., being duly sworn, on oath or affirmation say that I am a citizen of the United States, (native born or naturalized, as the case may be,) and that I am in all respects true and loyal to the government thereof; that I always have faithfully conformed, and will at all times faithfully conform, to the proclamations and orders of the President of the United States, and the military governors and generals exercising authority under him, and to departmental regulations authorized by law; and that I have aided, and will at all times aid, by my conversation and conduct, and by every other means I can properly use, in suppressing the rebellion and restoring obedience to the Constitution and laws of the United States.

Subscribed and sworn before me this ..... day of ....., 18..

NO AUTHORITY GRANTED WITHOUT AFFIDAVIT.

VII. No authority to sell supplies, at any place in a State or part of State declared in insurrection, shall be given to any person who shall not accompany his application with the above affidavit taken before a competent officer.

AUTHORITY FOR SUPPLY STORE.

VIII. When authority shall be given to any person to establish a supply store at any place as above provided, it shall be in the following form:

....., of the county of ....., and State of ....., having applied to me for authority to establish a supply store at ....., in the county of ....., and State of ....., and having made and attached to ..... application the prescribed affidavit, and executed a bond to the United States in a penalty and with sureties approved by me, I hereby authorize the said ..... to establish a supply store at ....., in the county of ....., and State of ....., and, under proper permits, to transport to and sell at said store goods, wares, and merchandise, not prohibited, to an amount not exceeding ..... dollars ($ .....) per month.

This authority is given subject to revocation at any time by the supervising special agent of this agency.

Dated at ....., this ..... day of ....., 18..

BOND OF APPLICANT FOR SUPPLY STORE.

IX. Before the delivery of the authority above provided for, the applicant shall execute and deliver to the agent a bond to the United States, in a penalty of twice the monthly amount authorized, with sureties to be approved by such agent, which bond shall be in the following form:

Know all men by these presents that we, ..., of ....., as principal, and ....., of ....., and ... ., of ....., as sureties, are held and firmly bound unto the United States of America in the sum of .... dollars ($.....) to be paid to the United States of America, for which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these 1038 presents. Sealed with our seals, and dated this ..... day of ..... , in the year one thousand eight hundred and .....

Whereas the said ..... has applied for and received authority to establish a supply store at ...., in the county of ....., and State of ....., under the license of the President, and the regulations prescribed by the Secretary of the Treasury, July 29, 1864—

The condition of the above obligation is such that if the said .... shall not transport goods to any place other than such supply store, nor engage, directly or indirectly, in any prohibited trade; and if no part of the goods transported by ..... shall, with ... . knowledge or assent, or by ..... connivance, be so used or disposed of as to give aid or encouragement to the insurgents; and if no military, naval, or civil officer, or person prohibited by law from trading, or receiving, or expecting profit or advantage from trade in an insurrectionary State, shall be interested, directly or indirectly, in any sale made from said store; and if no goods, wares, or merchandise are sold or disposed of at said store, or other act done by him, or by others acting under his authority, in violation of any regulation of the Secretary of the Treasury, or local rule of the supervising special agent, then the above obligation to be void; otherwise to remain in full force and effect.

——— ——— [L. S.]
——— ——— [L. S.]
——— ——— [L. S.]

Signed, sealed, and delivered in presence of—

RECORDS OF AUTHORITIES.

X. Records shall be kept in the office of each supervising and district agency, in which every authority granted therein shall be recorded, with the locality of the supply store, the name of the party authorized, and his sureties, with their respective residences, the date and monthly amount of the authority, and the date and amount of each shipment of goods authorized. And whenever a party authorized to sell, as aforesaid, shall desire to transport supplies to his store, he shall file with the supervising or assistant special agent, in charge of the record of his authority, an application for such supplies, with a full memorandum thereof. Whereupon such agent may, if he knows no reason why he should not, give the applicant a certificate in the following form:

CERTIFICATE FOR SUPPLIES.

This certifies that ..... is duly authorized to sell supplies to loyal persons at ....., and that he may be permitted to ship to that place during the month of ....., supplies included in the annexed memorandum to the amount of $.....

The permit officer to whom this certificate is presented, if the party holding it desires to ship only a part of the amount named therein, will

indorse upon the certificate the date and amount of the permit, and will give the holder a certified copy of the original certificate, with his indorsement thereon, retaining the original as his authority for the permit.

And the officer granting a permit on the certified copy will, in like manner, indorse upon it the date and amount of his permit, and give a certified copy of the certificate and indorsements as certified, and so on until the amount of the original certificate is exhausted; so that the stock permitted to and transported by the trader, each month, shall not exceed the amount above named. No permit will be granted upon this certificate after the close of the month of ....., 18..

Dated at ....., this ..... day of ....., 18..

Special Agent.

To which certificate he shall annex a copy of the memorandum so filed with him, co ntersigned with his approval.

PERMIT FOR SUPPLY STORE.

XI. Upon presentation of the above certificate, or the certified copies thereof as provided, together with the application, copies, invoices, and affidavits, as hereinafter named, any permit officer named in Regulation II may permit the shipment of supplies included in the memorandum annexed to the certificate, so that the aggregate amount of the shipments under the certificate shall not exceed the sum named therein.

Such permit shall be made subject to the approval of the permit
104[67] officer of the last port of shipment in a loyal State through which the supplies shall pass en route to their destination.

XII. The application for permit shall be in the following form:

APPLICATION FOR PERMIT FOR SUPPLIES.

To.....:

SIR: ..... desires permission to transport from this port to ..... the supplies named in the invoices of which the annexed are true copies, which supplies were purchased by .... of the parties respectively indicated by the invoices, and are owned by ....., of ....., and consigned to ....., of ....., and are contained in ..... packages, which packages are marked and described as follows:

No. of packages.	Marks.	Description of supplies.	Value.

AFFIDAVIT OF APPLICANT FOR PERMIT FOR SUPPLIES.

XIII. The original invoices shall be presented with the application, and shall be compared with the copies annexed thereto by the officer

granting the permit to ship. The applicant shall annex and file, with his application for permit to ship, an affidavit in the following form:

....., of ....., being duly sworn, deposes and says that ..... is the owner of the goods, wares, and merchandise described in the invoices, true copies of which are hereto attached, and that the quantities, descriptions, and values of the said goods, wares, and merchandise are correctly stated in said invoices; that the marks on the packages are correctly stated in the above application; and that the packages contain nothing except as stated in the invoices.

And this deponent further swears that the goods, wares, and merchandise permitted to be transported upon the above application shall not, nor shall any part thereof, be transported or disposed of by him, or by his authority, connivance, or assent, in violation of the terms of the permit.

PERMIT FOR SUPPLIES.

XIV. If the permit officer is satisfied that no fraud has been, or is being practiced, he may permit the shipment so applied for, in the following form:

PORT OF .....

This may certify that ..... has this day filed in my office an application for permit to transport from this port to ...., to be delivered to ....., at ....., by way of ....., the goods, wares, and merchandise mentioned and described in the copies of invoices thereof hereto attached, (each one of which is stamped with my official seal,) which are contained in ..... packages, and are of the aggregate value of $....., and are owned by ....., shipped by ....., consigned to .....

And the said ..... has presented with his application the original invoices of the said goods, wares, and merchandise, and filed in my office copies thereof, and made oath before me pursuant to the regulations of the Secretary of the Treasury, and local rules made under them.

Now, therefore, by virtue of the authority of the President of the United States, conferred on me through the Secretary of the Treasury, I do hereby authorize and permit the said ..... to transport, by the route above named, the said goods, wares, and merchandise to .....

105[68] The right is reserved to revoke, suspend, or qualify this permit, at such time and place, and in such manner as the public interest may require; and it will expire ten days after date, and cease to have any force, except that merchandise properly shipped under it, within ten days, will be allowed to go to its place of destination.

In testimony whereof I hereunto set my hand and affix the seal of this office, this ..... day of ....., one thousand eight hundred and sixty.....

.....

..... of Customs.

To which permit the officer granting the same shall annex copies of the invoices presented with the application, except that the extension of

prices need not be made in the copies annexed to the permit to transport, but the value of each lot shall be stated in the original invoices.

ACCOUNTS OF SALES OF SUPPLIES.

XV. All persons authorized to sell supplies shall keep true accounts of all their sales, with the name and residence of each purchaser, and the date and amount of each sale; and their books, invoices, and accounts shall at all times be open to the inspection of the supervising or assistant special agents. If any person so authorized shall violate any regulation or local rule, his authority shall be immediately revoked, and his stock in trade shall be seized and forfeited to the United States, and such steps shall be promptly taken as may be necessary to secure its condemnation by a court of competent jurisdiction.

NO SALES EXCEPT BY PERSONS AUTHORIZED.

XVI. No goods, wares, or merchandise shall be sold at any place in a State declared in insurrection, except by persons duly authorized, and none shall be transported from any place at which supplies are authorized to be sold, except under the permit of the local special agent appointed for that place. Loyal persons residing in the district of the country contiguous to the place, and within the lines of actual occupation by the military forces of the United States, as indicated by published order of the commanding general of the department or district in which it is situated, may be permitted by the local special agent to procure from any such store and take to their homes such individual, family, or plantation supplies as may be necessary for their own use, as provided in Regulation XVIII.

FAMILY SUPPLIES.

XVII. The permit above provided for shall be given by the local special agent, upon application of the head of the family, or some person duly authorized by him or her in writing, and then only on an affidavit in the following form:

AFFIDAVIT OF APPLICANT.

STATE OF .....,
County of .....,
} ss.

I, ..., being duly sworn, depose and say that .... resides at ....., in the county of ....., and State of ....., and that ..... has resided there for .... years last past; that I am in all respects true and loyal to the government of the United States, and that I will in all things so deport myself, bearing true faith and allegiance thereto, and to the best of my ability protecting and defending the same; that ..... family consists of .... white and .... colored persons; that the supplies, invoices of which are hereto attached, are necessary for the use and consumption of said family during the ensuing month; that no part thereof shall be sold or otherwise disposed of by .... or by .... authority, connivance, or consent, except for the sole use and consumption of said family; and that, to the best of my knowledge and belief, no application has been made for any permit for the same or like supplies to any other officer

or agent, and that no supplies for the same family for the period mentioned have been or are expected to be applied for elsewhere, or otherwise obtained.

Subscribed and sworn to before me this .... day of ...., 186..

106[69] PERMIT FOR FAMILY AND PLANTATION SUPPLIES.

XVIII. If the local special agent is satisfied as to the truth of the affidavit and the good faith of the applicant, he shall permit the purchase and transportation applied for, subject to the approval of the commander of the post, or such person as he shall designate for that purpose, to be countersigned upon the permit, which permit shall be in the following form:

This may certify that ..... has this day filed in my office an application and the required affidavit for the purchase of the.....supplies described in the annexed memorandum countersigned by me, the aggregate value whereof is $....., and for transportation thereof by way of.....to the place of residence of.....

And by virtue of the authority vested in me, I do hereby permit the said.....to purchase the said supplies at. ..... and to transport them from.....to.....

This permit will expire and cease to have any force ten days after its date.

Local Special Agent,
.....Special Agency.

Dated at....., this.....day of.....18..

CERTIFICATE TO PURCHASE ELSEWHERE.

XIX. If the applicant prefers to purchase the supplies at some place in a loyal State, then, instead of the above permit, he shall give him a certificate in the following form:

I certify that.....has made the prescribed affidavit and application before me for the supplies, a memorandum whereof is hereto attached, and countersigned by me, the estimated value whereof is $....., which he desires to take to his home in the county of....., State of.....

I hereby recommend any authorized permit officer to permit the transportation of said supplies, to an amount not exceeding $....., from the port where it is applied for to his home aforesaid, upon presentation of this certificate, countersigned with the approval of the general commanding this post, or some person authorized by him.

This certificate shall cease to have any force thirty days after date.

Dated at....., this.....day of....., 186..

Local Special Agent.

PERMIT FOR TRANSPORTATION.

XX. Upon presentation of this certificate so countersigned, with duplicate invoices of the supplies to be transported, any authorized permit officer may grant the permit desired, in the following form:

In compliance with the recommendation of....., local special agent at....., approved by the proper military officer, permission is hereby granted to....., residing at....., in the county of .....and State of....., to take from this port to his home aforesaid the supplies mentioned in the invoices hereto attached and countersigned by me.

Dated at....., this.....day of....., 186..

CERTIFICATE TO BE FILED.

XXI. The certificate upon which permits are granted, attached to copies of the invoices permitted, shall be filed by the officer granting the permit.

EXCEPTED ARTICLES.

XXII. Fresh vegetables, fruits, butter, and eggs, ice, poultry, coal, wood, beef cattle, hogs, and household goods of families moving, may be permitted by the officers named in Regulation II to go to any military post, naval fleet, or vessel of the United States forces, other than within or attached to the blockade, without the supply store authority and certificate above required. But in such cases the permit 107[m] shall be conditioned that the supplies so permitted shall be reported to the assistant or special local agent at such post, fleet, or vessel, if there be such an officer there, and if not, then to the commanding officer of the post, fleet, or vessel, and that the same shall be disposed of only in compliance with these regulations.

SUTLERS' PERMITS.

XXIII. Permits will be granted to sutlers to transport to the regiments or post sutlered by them such articles as they are authorized to sell, free of the three per cent. fee; but no permit will be granted to a sutler except on presentation, to the proper permit officer, of the original certificate of his appointment from the commanding officer of his regiment or post, countersigned by the division commander thereof, and an application and affidavit in the following form:

AFFIDAVIT OF SUTLER.

....., being duly sworn, deposes and says that ....., is the sutler of the....., duly appointed and commissioned in writing, a true copy of which appointment is hereto annexed; that there is no other person claiming to act as sutler to said....., to the knowledge of this affiant; that no other goods, wares, or merchandise have been transported to said....., under this commission, except such as have been duly permitted, and that a memorandum of such shipment permitted is indorsed on said commission, and truly appears on the copy thereof hereto attached; that no goods, wares, or merchandise transported under such permits have been sold to any person except the officers or soldiers belonging to said..... or other forces of the United States, and that none of those permitted under this application shall be so sold.

Subscribed and sworn to before me this.....day of....., 186..

AMOUNT PERMITTED TO SUTLERS.

XXIV. Transportation under the above regulations shall not be permitted to any regimental sutler for an amount of goods exceeding $2,500 per month; nor for over two months' supply at one time; nor for any goods except such as he is by law and War Department orders allowed to deal in; nor to any post sutler to an amount larger than shall be stated in his commission and approved by the general commanding the department or division, and in such cases only one months' supply shall be permitted at one time.

RESTRICTIONS ON CARRIERS.

XXV. No vessel, boat, or other vehicle, used for transportation from any place in the loyal States, shall carry goods, wares, or merchandise into any place, section, or State not declared in insurrection, but with which commercial intercourse has been or may be restricted, without the permit of a duly-authorized officer of the Treasury Department, application for which permit may be made to such authorized officer near the point of destination, as may suit the convenience of the shipper. Nor shall any vessel, boat, or other craft, or vehicle used for transportation, put off any goods, wares, or merchandise at any place other than that named in the permit or clearance as the place of destination of such goods, wares, and merchandise.

BOATS ON WESTERN WATERS.

XXVI. Before any boat or vessel running on any of the western waters south of Cairo, or other waters within or adjacent to any State or section, commercial intercourse with which now is, or may hereafter be, restricted as aforesaid, shall depart from any port where there is a collector or surveyor of customs, there shall be exhibited to the collector or surveyor, or such other officer as may be authorized to act in his stead, a true manifest of its entire cargo, and a clearance obtained to proceed on its voyage; and when freights are received on board at a place where there is no collector or surveyor, as hereinafter provided in Regulation XXVII, then the same exhibit shall be made and clearance obtained at the first port to be passed where there is such an officer, if required by him, and such vessel or boat shall be reported and the manifest of its cargo exhibited to the collector or surveyor of every port to be passed on the trip, where there is such an officer, if required by him; but no new clearance shall be necessary unless additional freights shall have been taken on board after the last clearance. Immediately on arriving at the port of final destination, and before discharging any part of the cargo, the manifest shall be exhibited to the surveyor of such port, or other officer authorized to act in his stead, whose approval for landing the cargo shall be indorsed on the manifest before any part thereof shall be discharged; and the clearance and shipping permits of all such vessels and boats shall be exhibited to the officer in command of every naval vessel or military post whenever such officer may require it.

108[TH]

AGENCY AIDS.

XXVII. To facilitate trade and guard against improper transportation, agency aids will be appointed by the proper supervising special

agent, or, under his direction, by an assistant special agent, from time to time, on cars, vessels, and boats, when desired by owners, agents, or masters thereof, which aids will have free carriage on the respective cars, vessels, and boats on which they are placed, and will allow proper way freights to be taken on board without permit, keeping a statement thereof, and reporting the same to the first officer to be passed on the trip who is authorized to grant the permit desired, from whom a permit therefor must be obtained, or the goods shall be returned to the shipper under his direction. No permit will be granted for transportation into or within any State or district under restriction or declared in insurrection, except on cars, vessels, and boats carrying such aids, or by private conveyance specified in the permit, or on boats, vessels, or cars bonded not to receive anything on board for transportation during the trip nor to land or discharge anything at any point except that of ultimate destination without proper permit.

MERCHANDISE LIABLE TO REACH INSURGENTS—BOND REQUIRED.

XXVIII. When any collector, surveyor, supervising, assistant, or local special agent, charged with the execution of these regulations and the laws authorizing them, shall find within his proper limits any goods, wares, or merchandise which, in his opinion, founded on satisfactory evidence in writing, are in danger of being transported to insurgents, he may require the owner or holder thereof to give reasonable security that they shall not be transported to any place under insurrectionary control, and shall not, in any way, be used to give aid or encouragement to the insurgents.

If the required security be not given, such officer shall promptly state the facts to the United States marshal for the district within which such goods are situated; or if there be no [no] United States marshal, then to the commander of a near military post, whose duty it shall be to take possession thereof and hold them for safe-keeping, reporting the facts promptly to the Secretary of the Treasury, and awaiting instructions.

ARTICLES PROHIBITED BY MILITARY ORDER.

XXIX. When any military order, issued by competent authority, shall absolutely prohibit the transportation of articles designated therein, to or within any State or part of State named in the order, no permit shall be granted for the transportation so prohibited. But when such prohibition is conditional, transportation may be permitted in accordance with the conditions named.

109[2] PACKAGES TO OFFICERS AND SOLDIERS.

XXX. In cases where military or naval commanders shall have ordered all packages sent by friends to the officers and soldiers of their command to be delivered only to designated regimental or vessel officers for delivery to the proper parties, such packages may be transported, without collectors' or surveyors' permits, by the Adams Express Company, or other carriers having authority for that purpose from the Secretary of the Treasury, on such carriers giving bond conditioned to render a true account of all such packages by them transported, and to carry no goods, without proper permits, other than such packages.

ARMY AND NAVY SUPPLIES.

XXXI. Supplies and other property belonging to the United States for the use of the army or navy, moving under military or naval orders, are excepted from the operation of these regulations. Supplies for the army or navy, furnished under contract, will be permitted free of charge, upon the certificate of the proper military or naval officer that such supplies are required and are to be shipped in fulfilment of an actual existing contract with the government.

COIN OR BULLION.

XXXII. All transportation of coin or bullion to any State or section heretofore declared to be in insurrection is absolutely prohibited, except for military purposes and under the special license of the President.

BLOCKADED PORTS.

XXXIII. Clearances and permits to any port or place affected by the existing blockade will be granted only upon the request of the Department of War or the Department of the Navy. Applicants must present, with their application, a certificate from the Department of War or Department of the Navy, either directly or through a duly-authorized officer, that the articles are required for military or naval purposes, and a request that the transportation of the same may be permitted, together with invoices in duplicate of the articles to be permitted, specifying their character, quantity, value, and destination. On receiving such certificate and request and duplicate invoices, the Secretary of the Treasury, or some officer specially authorized by him, will transmit to the proper officer one of the invoices, and direct the permitting of the transportation requested, and forward the other invoice to the assistant or local special agent at the port or place to which the goods are to be permitted, who will, in all cases, on the arrival of any articles claimed to have been permitted, examine and compare such articles with the duplicate invoices; and in case of any excess or evasion of the permit, he will seize the whole shipment, and report the facts forthwith to the supervising special agent, that proceedings may be taken for their forfeiture under the acts of July 13, 1861, May 20, 1862, March 12, 1863, and July 2, 1864.

BLOCKADED PORTS REOPENED.

XXXIV. Where ports heretofore blockaded have been opened by proclamation of the President, licenses will be granted by United States consuls, on application by the proper parties, to vessels clearing from foreign ports to the ports so opened, upon satisfactory evidence that the vessel so licensed will convey no person, property, or information contraband of war, either to or from said ports, which license shall be shown to the collector of the port to which the vessel is bound, and, if required, to any officer in charge of the blockade. And on leaving any port so opened, the vessel must have a clearance from the collector, according to law, showing no violation of the conditions of the license. Any
110[73] violation of the conditions will involve the forfeiture and condemnation of the vessel and cargo, and the exclusion of all parties concerned from entering the United States for any purpose during the war.

Vessels clearing from domestic ports to any of the ports so opened will apply to the custom-house officers of the proper ports, in the usual manner, for permits and clearances, under the regulations heretofore established.

Commercial intercourse between the citizens of ports so opened and persons beyond the limits thereof shall be subject to the same restrictions and regulations as at other places in States and parts of States declared in insurrection.

REFUSAL OF CLEARANCE.

XXX. Collectors and surveyors will refuse clearances and permits to all vessels or other vehicles laden with goods, wares, or merchandise destined for a foreign or domestic port, whenever they shall have satisfactory reason to believe that such goods, wares, or merchandise, or any part thereof, whatever may be their ostensible destination, are intended for ports or places in possession or under control of insurgents against the United States. And if any vessel or other vehicle for which a clearance or permit shall have been refused, as aforesaid, shall depart, or attempt to depart, for a foreign or domestic port without being duly cleared or permitted, such collector or surveyor, or the supervising special agent, or assistant special agent, shall cause such vessel or vehicle to be seized and detained, and proceedings to be instituted for the forfeiture to the United States of such vessel or other vehicle, with her tackle, apparel, furniture, and cargo.

BONDS FOR CLEARANCE.

XXXVI. Whenever application is made to a collector, or surveyor authorized to grant it, for a permit or clearance for either a foreign or domestic port, if, for satisfactory reasons, he shall deem it necessary to prevent the cargo of the vessel from being used in affording aid and comfort to any person or parties in insurrection against the authority of the United States, he shall require a bond to be executed by the master or owner of the vessel, in a penalty equal to the value of the cargo, and with sureties to the satisfaction of such collector or surveyor, conditioned that the said cargo shall be delivered at the destination for which it is cleared or permitted, and that no part thereof shall be used in affording aid or comfort to any person or parties in insurrection against the authority of the United States, with the knowledge or consent or connivance of the owner or shipper thereof, or with the knowledge, consent, or connivance of the master of the vessel on which the same may be laden, or of other persons having control of the same.

VESSELS TO REPORT.

XXXVII. Every vessel, on approaching a gunboat or revenue cutter, or vessel appearing to be such, before proceeding further, shall bear up and speak said boat or cutter, and submit to such examination as may be required.

TRANSPORTATION OF PRODUCTS.

XXXVIII. All loyal persons residing in a State or part of a State declared in insurrection, if within the lines of actual occupation by the military forces of the United States, as indicated by the published order

of the commanding general of the department or district so occupied, may be permitted by the supervising special agent thereof, or such assistant special agent as he shall designate for that purpose, to bring or send to market in the loyal States any products which they shall have produced with their own labor, or the labor of freedmen or others employed and paid by them, upon making and filing with such officer an affidavit in the following form:

111[74] AFFIDAVIT OF APPLICANT TO TRANSPORT PRODUCTS.

STATE OF ..... } ss.
County of ..... }

I, ... , being duly sworn, say that I reside in the county of ....., in the State of ..... ; that I have produced, during the year 186 , ... with my own labor and the labor of freedmen and others whom I have employed and paid, or secured to be paid, according to the rules of the supervising special agent of the ..... agency; that I desire to transport the same to ..... in the State of ..... by way of ....., for sale or other disposition; that the same is now at ....., in the county of ....., and State of ....., and is contained in ..... packages, marked .....; that I am in all respects true and loyal to the government of the United States, and have never committed any act by which my property is rendered liable to forfeiture or confiscation to the United States, under any law thereof.

Subscribed and sworn to before me, this ....., 186..

PERMIT TO TRANSPORT PRODUCTS.

XXXIX. Upon receiving the above affidavit, and being satisfied of its truth, such agent shall grant a permit authorizing the transportation of the products named to the first port or place in a loyal State where there is a permit officer named in Regulation II, and at which the same are to be unladed or reshipped, which place shall be named in the permit. Such permit shall be in the following form:

..... having made application to me for permit to transport ..... from .... in the county of ....., and State of ....., to ....., in the State of ....., by way of ....., and having made and filed with me the affidavit prescribed for such cases, and given bond, with approved sureties, for the payment of all fees and government dues upon the said ..... upon its arrival at ....., aforesaid, permission is hereby given to the said ....., to transport the said ....., which is contained in ..... packages, marked ....., from ..... aforesaid to ..... aforesaid.

Dated at ....., this ..... day of ..... 186..

BOND TO TRANSPORT PRODUCTS.

XL. Before delivering the permit, the agent granting it shall require and receive from the applicant his bond to the United States in duplicate, with two or more sureties, to be approved by him, in a penalty of

twice the value of the products so permitted to be transported, in the following form:

Know all men by these presents that we, ..., of ....., as principals, and ....., of ....., and ..... of ..... as sureties, are held and firmly bound unto the United States of America in the sum of ..... dollars, ($.....,) to be paid to the United States of America; for which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this .... day of ....., in the year one thousand eight hundred and sixty .....

Whereas the said ..... has applied for and received a permit to transport .... from ....., in the county of ....., in the State of ....., to ....., in the State of ....., by way of ....., which ....., is contained in ..... packages, marked .....

Now the condition of the above obligation is such that if the said ..... shall transport the said ..... to ..... aforesaid, and there report it to the ..... of customs, and pay all government fees and dues upon the same, and if, in all things connected therewith, he shall comply with the laws and with the regulations of the Secretary of the Treasury concerning the same, then this obligation to be void; otherwise to remain in full force and virtue.

In presence of —

——— ——— [L. S.]
——— ——— [L. S.]
——— ——— [L. S.]

112[78] DISPOSITION OF BOND.

XLI. Upon receiving the duplicate bond above required, the agent shall forthwith send the original to the officer of the port to whom the fees are to be paid, and inform him of any facts relating to the shipment and transportation which may enable him more certainly to secure the collection of government fees and dues, and upon arrival of the products at his port such officer shall collect the prescribed fees, and inform the internal revenue officer that he may collect the tax upon it. When these payments are made, he shall cancel the bond by writing across its face "cancelled," and shall sign his name thereto, and deliver it to the maker or his representative. The agent who received the bond shall, upon presentation to him of the bond so cancelled, also cancel the duplicate in his possession in the same manner, but shall retain the same so cancelled.

TRANSSHIPMENT OF PRODUCTS.

XLII. If, from any cause, it becomes necessary to transship any product in transitu under permit, as above provided, notice thereof shall be given to the permit officer of the port or place where it is made, or, if made where there is no such officer, then at the first port or place to be passed where there is one, and obtain his approval of the transshipment, to be indorsed on the permit. The officer so approving will promptly advise the proper officer at the port of destination of his action in the premises.

PLANTATION SUPPLIES.

XLIII. Stock, implements, and supplies, for plantations worked by freedmen under the regulations relating thereto, may be permitted to be transported to such plantations without payment of the fees hereafter prescribed, upon presentation to the permit officer of a certificate of the supervising special agent, or assistant special agent of the district in which they are located, in the following form:

CERTIFICATE FOR PLANTATION SUPPLIES.

This may certify that.....is a loyal person, residing in the county of....., in the State of....., within the lines of actual occupation by the military forces of the United States, and that he is working the plantation known as the....., in the.....of....., and State of....., and that he employs.....freedmen thereon, under the regulations of the Secretary of the Treasury relating thereto; that the articles and supplies named in the memorandum thereof, and countersigned by me, and hereto attached, are necessary in carrying on the said plantation and supporting the freedmen and their familes thereon.

Dated at....., this.....day of....., 186...

——— ——— *Special Agent,*

.....*Agency.*

PRODUCTS MOVING WITHOUT PERMITS TO BE SEIZED.

XLIV. Officers and agents of the Treasury Department are directed to seize any products of an insurrectionary State found moving without permit, as above provided, or without evidence that all fees and government dues have been paid, and to cause proceedings to be instituted for the forfeiture thereof to the United States.

FORFEITURE FOR VIOLATION.

XLV. All vessels, boats, and other vehicles used for transportation, violating regulations or local rules, and all cotton, tobacco, or other products or merchandise shipped or transported, or purchased or sold in violation thereof, will be forfeited to the United States. If any 113[38] false statement be made or deception practiced in obtaining an authority, certificate, or permit under these regulations, such authority, certificate, or permit, and all others connected therewith or affected thereby, will be absolutely void, and all merchandise purchased or shipped under them shall be forfeited to the United States. In all cases of forfeiture, as aforesaid, immediate seizure will be made and proceedings instituted promptly for condemnation. The attention of all officers of the government, common-carriers, shippers, consignees, owners, masters, conductors, agents, drivers, and other persons connected with the transportation of merchandise, or trading therein, is particularly directed to the acts of July 13, 1861, May 20, 1862, March 12, 1863, and July 2, 1864, and to the orders of the Secretaries of War and of the Navy hereto appended.

FEES.

XLVI. The following fees are prescribed:

Fees for administering oath and certifying affidavit	10 cents.
authority from agent	3 dolls.
certificate of assistant or local special agent	10 cents.
each permit for purpose of trade	20 "
each permit to transport cotton from any insurrectionary district to any loyal State, per pound	4 cents.
permit to transport tobacco, per hhd	2 dolls.
permit to transport to or from such district other products, goods, wares, or merchandise, three per centum on the sworn invoice value thereof at the place of shipment.	
for each permit for individual, family, or plantation supplies, on every purchase over $20 and not over $50	5 cents.
over $50 and not over $100	10 "
over $100	15 "

For permits for individual, family, or plantation supplies, not over twenty dollars in amount, no charge is allowed, except for revenue stamps on affidavits and certificates in districts under restriction; and no charge, except five cents for permit and five cents for each revenue stamp on affidavit and certificate, is allowed in States declared in insurrection. When purchases are less than five dollars, the permit officer may dispense with affidavits and certificates when no ground to suspect fraud or imposition appears.

Internal revenue stamps are required by law to be attached to affidadavits, certificates, and bonds, but not to any other instruments or writings provided for by these regulations. Stamps will be furnished by the proper special agents at the rates fixed by the internal revenue act, namely:

Affidavit	5
Bonds not exceeding $1,000	50
Bonds exceeding $1,000, for every additional $1,000 or fractional part thereof	50
Certificates	5
Power of attorney	50

XLVII. Every officer authorized by the Secretary of the Treasury to grant permits under Regulation II shall keep in his office a record of every permit granted by him, showing the names of the owner, shipper, and consignee, the place from and to which each transportation is permitted, the character and invoice value of the merchandise permitted, and shall transmit to the Secretary, as nearly as possible on the first day of every month, an abstract of such record and an abstract statement, showing the permits granted daily to parts of States not declared in insurrection, but in which trade is restricted, and also showing the number and aggregate amount of permits granted daily to States declared in insurrection, the fees received, and the disposition made of the same, together with the names of all agency aids reporting to him, and the compensation paid to each.

114" AGENTS TO PAY OVER MONEY, ETC.

XLVIII. All money received by each assistant or local special agent

shall be paid over as promptly as possible to the supervising special agent, or to an assistant treasurer, or designated depository, as directed by him, and so that all receipts during each month shall be paid over before the making of his required monthly report; and all money received by each supervising special agent, or collector, surveyor, or other officer authorized to grant permits, under these regulations, shall be promptly paid over to the assistant treasurer or designated depository most convenient to him, and so that all receipts for each month shall be so paid over before the making of his monthly report.

OFFICERS TO REPORT.

XLIX. Every officer authorized to receive money under these regulations shall transmit to the Secretary, on the first of each month, a report stating in detail all moneys so received by him during the preceding month, and from what sources received, together with all expenses of his office incidental to the execution of these regulations; and if any money has been paid out or otherwise disposed of by him during the month, an account thereof, and by what authority, to whom, or for what purpose it was so paid or disposed of, with the vouchers therefor. A duplicate of this report and account, when made by officers in States declared in insurrection, or in restricted districts in loyal States, shall, at the same time, be transmitted to the supervising special agent for the agency in which it shall be made.

RECORDS—LOCAL SPECIAL AGENTS.

L. Local special agents shall keep a record of every permit and certificate given by them, with the date and amount thereof, and the name and residence of the party to whom given; of all bonds required of owners or holders of goods in danger of being transported to insurgents, and their action where the required bond is not given. And they will also, as nearly as possible, on the first day of every month, transmit to the proper supervising special agent a transcript of such record, and will deliver to such agent all bonds or securities received by them under these regulations.

RECORDS—ASSISTANT SPECIAL AGENTS.

LI. Assistant special agents shall keep a record of all their official transactions, showing specifically and in detail every authority given to sell supplies; every authority for the transportation of products; every inspection of a supply store and the results thereof; all appointments of agency aids on cars, vessels, and boats, and the compensation of each; all seizures in cases of excess or evasion of permits to blockaded ports; all seizures or detentions of vessels or vehicles departing, or attempting to depart, when clearance has been refused; all cases of security required when goods found in danger of being transported to insurgents, and, if security not given, the action taken by them; all fees received for affidavits and authorities to sell supplies, and for the transportation of products, and from whom and for what received. And they shall, on the first day of every month, transmit to the proper supervising special agent a transcript or such record and all bonds or securities received by them under these regulations.

RECORDS—SUPERVISING SPECIAL AGENTS.

LII. Supervising special agents shall keep a record of all their official transactions, showing fully the name and location of each local special agent and agency aid appointed by them, and the compensation
115[73] of each; of conferences with generals commanding departments, and designations of military lines, (Regulation IV;) of all authorities given for supply stores, stating the date, name of trader, and amount of goods authorized; of the inspection of supply stores, and the results; of all authorities given for the transportation of products, to whom given, and the locality from which and to which transportation is permitted; of all revocations of authorities, certificates, and permits; of all information touching any goods or transactions given to other officers of the department; of all appointments of agency aids upon cars, vessels, and boats; of all seizures and detention of vessel or vehicles departing, or attempting to depart, after clearance has been refused; of all securities required and received of owners or holders of goods in danger of being transported to insurgents, and of their action if security was not given. And on the first day of every month, as nearly as possible, they shall transmit to this department an abstract of such record for the previous month, together with a copy of the abstracts of records, and a statement of all bonds and securities received by them from assistant and local special agents.

GENERAL AGENTS.

LIII. The general agent will visit the several agencies, and permit officers as often as practicable, and take or direct such action as may be necessary to insure a uniform construction of these regulations and harmony of action under them; direct the making of such local rules by supervising special agents as in his judgment shall be proper; hear and decide, or refer to the Secretary of the Treasury, appeals from the action of the supervising or other special agents; and generally to cause the laws and regulations governing restricted intercourse to be faithfully and honestly administered. And he shall promptly report to the Secretary of the Treasury all misconduct or inefficiency on the part of supervising, assistant, or other agents and officers engaged in executing these regulations.

THESE REGULATIONS TO SUPERSEDE ALL OTHERS.

LIV. These regulations shall supersede those of September 11, 1863, and all others conflicting herewith, affecting commercial intercourse with States declared in insurrection; and all permits hereafter granted by any officer of the Treasury Department will be granted in pursuance of them and of the local rules authorized by them, or by virtue of authority hereafter given by the Secretary of the Treasury.

AUTHORITIES REVOKED.

LV. All existing authorities to purchase products in insurrectionary States are hereby revoked, except that products purchased in good faith under such authorities, and paid for prior to the date hereof, may be transported in the same manner and subject to the same conditions as products raised by the labor of freedmen, (Regulation XXXVIII.)

All authorities to transport goods, wares, or merchandise into an insurrectionary State are hereby revoked.

WHEN REGULATIONS TAKE EFFECT.

LVI. These regulations shall take effect upon the publication thereof.

1167 *Amended regulation, series of July 29, 1864.*

TREASURY DEPARTMENT, *January* 4,1865.

It having been represented to this department that Regulation LV, concerning commercial intercourse, as amended December 22, 1864, is liable to misconstruction, and has been misconstrued as to its intent and meaning, it is hereby amended as follows:

LV. All authorities issued prior to July 29, 1864, to purchase products in insurrectionary States are hereby revoked, except that products purchased in good faith under such authorities, and paid for in part or in whole, prior to the said 29th day of July, 1864, may be transported to market as before the passage of the act of July 2, 1864, subject to the following limitations and conditions, and included in the following classes:

1st. Those which have been wholly paid for.

2d. Those upon which part payment has been made, coupled with a legal obligation to pay the residue, so that the articles purchased are at the risk of the purchaser, and such payment is in no wise dependent upon their delivery.

3d. Where part payment has been made, without such obligation as to the balance, so much of the products alleged to have been purchased as the amount actually advanced will pay for at a stipulated price.

The original permits must be produced in each case, and proof furnished to the satisfaction of a proper permit officer and a supervising or assistant special agent for the agency or district in which proof is to be made that the property desired to be moved comes within one of the classes named above, and that the privilege conferred by the original permit has been in no way violated or abused—a certificate of which facts must be indorsed upon the permit over their official signature, which permit so indorsed will then be considered as revived and in full force to the extent specified in the indorsement, in accordance with this rule.

W. P. FESSENDEN,
Secretary of the Treasury.

EXECUTIVE ORDER.

EXECUTIVE MANSION, *January* 4, 1865.

I, Abraham Lincoln, President of the United States, having seen and considered the within amended regulation, numbered LV, prescribed by the Secretary of the Treasury, do hereby approve the same; and I further declare and order that products moving in compliance with the said regulation shall be exempt from seizure and from confiscation and forfeiture to the United States.

ABRAHAM LINCOLN.

117[20] ABANDONED, CAPTURED, AND CONFISCABLE PERSONAL PROPERTY.

Regulations prescribed by the Secretary of the Treasury concerning abandoned, captured, and confiscable property, under the acts of Congress respectively approved March 12, 1863, and July 2, 1864.

AGENTS TO CARRY OUT THESE REGULATIONS.

I. The regulations relative to abandoned, captured, and confiscable personal property will be carried into effect by the same agents and under the same supervision as are provided under the regulations concerning commercial intercourse.

ASSISTANT SPECIAL AGENTS IN EACH AGENCY.

II. There shall be assigned to each special agency such number of assistant special agents as may be necessary, who, with the supervising special agent, shall collect and receive all abandoned, captured, and confiscable property, except such as has been used or was intended to be used for waging or carrying on war against the United States, viz: arms, ordnance, ships, steamboats, or other water-craft, and their furniture, forage, military supplies, and munitions of war.

ABANDONED, CAPTURED, AND CONFISCABLE PROPERTY DESCRIBED.

III. Abandoned property is that which has been or may be deserted by the owners, or when the lawful owner thereof shall be voluntarily absent therefrom and engaged, either in arms or otherwise, in aiding or encouraging the rebellion.

Captured property is that which has been or may be seized or taken from hostile possession by the military or naval forces of the United States.

Confiscated property is that which is liable to confiscation under the act of July 17, 1862.

AGENTS TO KEEP THE RECORDS.

IV. Each agent collecting or receiving any such property will immediately make and keep a full record of all the facts or information concerning it known or accessible to him, including, as nearly as possible, the following: the character and quantity of the property received or collected; where captured or found received as abandoned; under what circumstances; by whom owned or alleged to be owned, noting, where practicable, the name and address of one or more truthful residents of the neighborhood acquainted with the property and the owner or claimant thereof, and any statements they may make in connection therewith; by whom such property was captured, abandoned, or seized for confiscation; by whom received or collected; from whom received; all names, marks, signs, or devices (whether distinct, indistinct, or partially erased) upon such property, together with all other information which may in any way serve to identify or make known the history of any particular lot, or to trace the same, or the proceeds thereof, from the earliest period possible to its final disposition.

He will also charge against each lot and keep a true and detailed account in triplicate of each item of expense incurred in its collection, transportation, care, and sale or other disposition by him, or where two

or more lots are treated together, a fair and just proportion against each, as well as all fees due, in any way, to the government thereon.

118[21] AGENTS TO MAKE REPORTS.

V. When such property is collected or received by an assistant special agent, he will at once transmit one copy of the above record to the Secretary of the Treasury, and one to the proper supervising special agent, and will retain one copy for his own files. When it is so collected or received by a supervising special agent, he will transmit one copy of the record to the Secretary of the Treasury and retain one copy for his own files.

AGENTS TO RECEIVE AND COLLECT ABANDONED PERSONAL PROPERTY AND GIVE RECEIPTS.

VI. Such agents will receive and collect abandoned personal property from any officer or private of the regular or volunteer forces of the United States, or any officer, sailor, or marine in the naval service of the United States, upon the inland waters of the United States, who may have, take, or receive any abandoned property from persons in such insurrectionary districts, or have it under their control, and the agent receiving it will in all cases give a receipt therefor in the following form:

Received..... of....., estimated at $....., taken or received and held by him as abandoned property in an insurrectionary district, and claimed to be the property of....., and turned over to me by said....., which property I have received as agent of the Treasury Department, appointed in pursuance of certain acts of Congress approved July 13, 1861, May 20, 1862, March 12, 1863, and July 2, 1864.

The said property to be transported and disposed of under the regulations of the Secretary of the Treasury prescribed in pursuance of the authority conferred on him by said acts.

Dated....., 186..

And a record of the property so collected and received shall be made, and the property disposed of as directed in Regulations IV, IX, XI, and XV.

AGENTS TO RECEIVE PROPERTY FROM PERSONS IN MILITARY OR NAVAL SERVICE.

VII. Such agents will collect and receive of any officer or private, or person employed in or with the regular or volunteer forces of the United States, any property held by him which shall have been captured in any district declared to be in insurrection against the United States, except such as shall be required for military use of the United States forces; and all property so held by them shall be received by the agent as captured property, leaving all questions concerning the class to which it belongs for the consideration of the Secretary of the Treasury; and they shall also receive with such property the necessary invoices thereof, and all receipts, bills of lading, and other papers, documents, and vouchers showing title to such property, or the right to the possession, control, or direction thereof, and such order, indorsement, or writing as

the party has power to make, to enable such agent to take possession of such property, or the proceeds thereof.

And he will give to the officer, private, or person from whom any property is so received a receipt in the form following:

Received of.....estimated at $....., captured by the forces of the United States, and claimed to be the property of....., which property I have received as special agent of the Treasury Department, appointed in pursuance of certain acts of Congress approved July 13, 1861, May 20, 1862, March 12, 1863, and July 2, 1864. The said property to be transported and disposed of under the regulations of the Secretary of the Treasury prescribed in pursuance of the authority conferred on him by said acts.

And a record of the property so collected and received shall be made, and copies transmitted, and the property disposed of as directed in Regulations IV, IX, XI, and XV.

119[23] PROPERTY REQUIRED FOR PUBLIC USE TO BE APPRAISED AND DELIVERED OVER.

VIII. When any part of the goods or property received or collected by any supervising or assistant special agent is demanded for public use, and a requisition therefor is presented, signed by the general commanding department, or by some other officer authorized by such commander of department, the special agent having such property in charge shall select three competent and disinterested persons, to be approved by such officer, who shall make oath for the faithful discharge of their duties, and who shall appraise said goods or property, and make a certificate thereof in the following form:

The undersigned, having been appointed by ....., special agent, to appraise certain property alleged to have been collected or received as abandoned property or captured by....., special agent of the Treasury Department, having each of us made oath for the faithful discharge of our duty as such appraisers, do certify that we have carefully examined and appraised the following-described property, to wit: .....; and that said property is worth.....

_____ _____
_____ _____
_____ _____
Appraisers.

Which certificate shall be certified by the special agent and by the officer receiving said property; and the goods or property so appraised shall be delivered over to the officer appointed to receive it; and the special agent shall, in all such cases, require from the officer or agent receiving said goods or property a receipt in the following form:

Received of....., alleged to have been collected or received by him as abandoned or captured, and which has been this day appraised by....., appraisers appointed with my approval, to be worth.....dollars, which property has been delivered to me by said agent to be appropriated to the public use, as provided in the second section of the act of Congress

approved March 12, 1863, entitled "An act to provide for the collection of abandoned property, and the prevention of frauds in insurrectionary districts within the United States."

And he shall keep a record of all expenses incurred on account thereof, with a full description of all such property, and shall make a full report of such appraisal proceedings to the Secretary of the Treasury, and transmit therewith copies of all papers in the case; and, if an assistant special agent, he shall send copies of the report and all other papers in the case to the proper supervising special agent.

DISPOSITION OF PERISHABLE PROPERTY AND SUCH AS CANNOT BE TRANSPORTED.

IX. In all cases where captured and abandoned property of a perishable nature shall be collected or received by the proper agents of this department, and its immediate sale is required by the interest of all concerned, such agent shall, where practicable, forward it without delay to the nearest place designated by the Secretary, or by regulation, as the place of sale within a loyal State, consigned to the proper officer of this department, who shall forthwith cause it to be sold at auction to the highest bidder; all such shipments to be accompanied by a statement as required by Regulation IV.

If, from the character of the property, it shall be impracticable so to transport it, the agent shall cause the same to be appraised by three disinterested persons, and to be sold at public auction, and promptly transmit a full report, as prescribed by Regulation IV, together with the certificate of appraisal, taken in triplicate, and the account of sales, and hold the proceeds subject to the direction of the supervising special agent of that agency.

120[3] CONTRACTS FOR COLLECTION AND DELIVERY OF PROPERTY.

X. When property is liable to be lost or destroyed in consequence of its location being unknown to the special agents, or from other causes, and parties propose, for compensation, to collect and deliver it into the hands of such agents, at points designated by them, supervising special agents may contract, on behalf of the United States, for the collection and delivery to them of such property in their respective agencies, on the best possible terms, not exceeding twenty-five per cent. of the proceeds of the property, which percentage must be full compensation for all expenses, of whatever character, incurred in collecting, preparing, and delivering such property at the points designated. Prior to any such contract being made, the party proposing must submit in writing a statement of the kind and amount of property proposed to be collected, the locality whence to be obtained, and all the facts and circumstances connected with it, particularly as to its ownership. And any contract made in pursuance of this regulation must be in writing, and restricted to the collection and delivery of particular lots at named localities; or, when circumstances clearly justify it, to the general collection and delivery of all abandoned property in limited districts not greater in any case than one parish or county, and not more than one district to be assigned to one contractor.

Before payment to any contractor under any contract made in pursuance of this regulation, he shall execute a bond, with penalty equal to

the amount stipulated to be paid to him, and with sureties satisfactory to the supervising special agent, indemnifying the United States against all claims to the property delivered on account of damages by trespass, or otherwise occasioned by the act or connivance of the contractor, and against all claims that may arise on account of expenses incurred in the collection, preparation, and transportation of said property to the points designated in said contract.

Should a case arise in the opinion of the supervising special agent justifying the payment of a larger percentage than one-quarter of the proceeds of the property, he will make a statement of the facts and circumstances, and the reasons in his opinion justifying such additional allowance, and refer the same to the Secretary for instructions.

And for the purpose of getting possession of and transporting to market as much of the captured and abandoned property as possible, supervising special agents, or assistant special agents under their direction, will appoint and employ in their respective agencies, at such per diem compensation as may be judged proper, subject to approval of the Secretary of the Treasury, such local special agents and agency aids as may be necessary therefor, instructing them fully as to the execution of the duties respectively assigned to them.

DISPOSITION OF CONFISCABLE PROPERTY.

XI. All confiscable personal property collected or received in any agency shall forthwith be forwarded to the supervising special agent thereof, or, as directed by him, to the proper officer of the Treasury Department at the port or place to which it shall be sent for legal proceedings, under the act of July 17, 1862; and upon presentation to such officer by the United States marshal of the proper writ in such proceedings, issued by a court of competent jurisdiction, the said property shall be delivered to him. Upon making such delivery, the officer delivering will require from the marshal duplicate receipts therefor in the following form:

Received of ....., supervising special agent, appointed to collect and receive confiscable property, as provided in the act of Congress approved July 2, 1864, the following described property viz: ....., which it is alleged belonged to ....., of ....., in the State of ....., whose property, it is charged, is confiscable under the act of Congress approved July 17, 1862.

121[24] By virtue of a writ issued by the ..... court, in proceedings therein for the condemnation of said property under the last-named act, I have demanded and received the same.

Dated ....., 186..

RECORD TO BE KEPT OF CONFISCABLE PROPERTY.

XII. Agents collecting and receiving such property will be careful to ascertain and record, in addition to the requirements of Regulation IV, all allegations against the owner of the property, together with the names and residences of the witnesses by whom they can be sustained, and all other facts relating thereto which may tend to secure justice under the law; and will transmit one copy thereof to the United States attorney, who is to institute proceedings of confiscation.

CAPTURED, ABANDONED, OR CONFISCABLE PROPERTY TO BE RELEASED ONLY BY AUTHORITY OF SECRETARY.

XIII. No property collected or received as captured, abandoned, or confiscable under any act of Congress shall be released by any agent, except by special authority from the Secretary of the Treasury, to any persons claiming ownership of such property; nor shall any permit be given by such agents to individuals to remove such property; nor shall any liability be incurred or assumed, or contract be made on the part of the United States, by such agents, except as authorized by these regulations. No personal favor shall in any case be extended to one individual or party rather than another.

ASSISTANT AGENTS TO FORWARD PROPERTY.

XIV. All abandoned, captured, or confiscable property collected or received by an assistant special agent will be promptly forwarded by him to the supervising special agent of the agency in which it shall be collected or received, or to such place of sale as he may direct. And all such property collected or received by a supervising special agent shall be by him either sold or forwarded for sale, in compliance with instructions to him from the Secretary of the Treasury or from the general agent of the Treasury Department.

DISPOSITION OF PERSONAL PROPERTY.

XV. All personal property collected and received in compliance with these regulations, other than such as may be appropriated to public use, shall be transported to such places as shall be designated by the Secretary of the Treasury as places of sale, consigned to the supervising special agent of the agency in which it is collected or received, if within his agency, or to such other person as shall be specially authorized by the Secretary to receive the same, and shall there be sold by such supervising special agent, or other person, at public auction, to the highest bidder, for lawful money, pursuant to notice previously published of the time and place of sale.

PAYMENT OF EXPENSES OF PROPERTY.

XVI. Supervising special agents, and such other persons as shall be specially authorized by the Secretary of the Treasury to receive and sell captured, abandoned, and confiscable property, will pay or cause to be paid, out of the general fund arising from the sale of all such property received and sold by them, all expenses necessarily incurred in collecting, receiving, securing, and disposing of the same, including fees, taxes, freights, storage, charges, labor, and other necessary expenses, being careful to avoid all useless or indiscreet expenditures; and will charge each particular lot or parcel with the specific or proportionate
122[85] amount of all such expenses as can be made specific or proportionate charges to each lot or parcel; and will also charge and retain out of the proceeds of each lot or parcel one and one-half per centum thereof for the payment of such expenses connected with the collection, transportation, and sale or other disposition thereof as cannot be made specific or proportionate charges against each lot or parcel, or are not otherwise provided for, such as rents, compensation to clerks or other employés, auctioneers, printing, and advertising, a carefully stated

account of which will be kept by such agents or other persons, showing in detail all expenses paid out of this fund arising from such charge; and unless unavoidably prevented, they will take vouchers for all expenditures made under this regulation, and transmit the same with their accounts to the Secretary of the Treasury. Out of the balance, if any, of said one and one-half per centum remaining after defraying said expenses, the several supervising special agents, or other persons selling as aforesaid, may retain as compensation for extra care and responsibility a sum not exceeding three-fourths of one per centum of the amount of such sales, and with the remainder, if any, may reward extra services in the collection and care of property rendered by agents and others, in such manner and to such amount as may be approved or directed by the Secretary of the Treasury.

SUPERVISING SPECIAL AGENTS TO RENDER MONTHLY ACCOUNT-CURRENT.

XVII. Each supervising special agent, or other person as aforesaid, shall make full record of each lot or parcel of property coming to his possession in the manner prescribed by Regulation IV, and report the same, and all sales or other disposition thereof made by him, rendering a monthly account-current of all his transactions to the Secretary, accompanying the same with receipts or other vouchers for all moneys paid out by him. All balances remaining in his hands shall be deposited in the treasury from time to time as directed by the Secretary.

123[rd] ABANDONED AND CONFISCABLE LANDS, HOUSES, AND TENEMENTS.

Regulations concerning the charge and leasing of abandoned and confiscable lands, houses, and tenements, in States declared in insurrection, made in pursuance of the act of Congress on that subject, approved July 2, 1864.

AGENTS TO CARRY OUT THESE REGULATIONS.

I. The regulations relative to abandoned and confiscable lands, houses, and tenements will be carried into effect by the same agents and under the same supervision as are provided under the regulations concerning commercial intercourse.

AGENTS TO TAKE POSSESSION OF ABANDONED LANDS, TENEMENTS, ETC.

II. The supervising special agent of each agency, and such assistant special agents therein as shall be designated for that purpose, will take possession of all lands, houses, and tenements therein, abandoned by the lawful owners thereof, and all such as are confiscable under the act of Congress approved July 17, 1862.

ASSISTANT AGENT TO KEEP RECORD AND MAKE REPORT.

III. When an assistant special agent shall take possession of any such property, he will promptly record, in a book to be kept by him for that purpose, a full description of the property, with a statement of its condition, the name of the owner, and any facts relating to him or to the property which may affect the rights of the United States, or of others interested in the property; one copy of which record he will

promptly transmit to the Secretary of the Treasury, and one to the proper supervising special agent, who will record the same in a book to be kept for that purpose.

SUPERVISING SPECIAL AGENT TO MAKE RECORD AND REPORT.

IV. When a supervising special agent shall take possession of any such property, he will make a record as above required of an assistant special agent, and will transmit a copy thereof to the Secretary of the Treasury.

LANDS, TENEMENTS, ETC., TO BE LEASED.

V. All property so possessed will be rented as soon as practicable by the supervising special agent, or the assistant special agent, under his direction, having such possession. No lease will be made for more than twelve months, and when practicable, such property shall be rented from month to month. All leases will be in writing, and those for plantations shall be in the following form:

Memorandum of an agreement made this .....day of..... 186.., between....., special agent of the Treasury Department, duly appointed under the acts of Congress respectively approved March 12, 1863, and July 2, 1864, for taking charge of captured and abandoned property, and leasing abandoned and confiscable lands, houses, and tenements, in the.....agency, and....., of....., in the county of.....and State of.....

Witnesseth, that in pursuance of said acts, and of the instructions of the Secretary of the Treasury, the said agent, for and in behalf of the United States, agrees, upon the terms hereinafter contained, to
124[7] lease to the said....., from the.....day of....., 186.., to the....day of... ....., 186.., the following described lands and premises, to wit: .....

And the said ..... hereby agrees that one equal ..... part of the productions realized by the cultivation and working of the plantation aforesaid shall be promptly gathered, prepared, and delivered to the authorized agent of the United States at ..... on or before the ..... day of ....., 186.., in proper packages and condition for transportation.

And the said ..... further agrees, in relation to the employment and payment of freedmen worked upon the said plantation, that he will employ and pay them, and provide for their families, in compliance with the regulations of the Secretary of the Treasury, dated July 29, 1864, concerning the employment and general welfare of freedmen, which regulations are made a part of this agreement so far as they relate to employers and employed; and, further, that he will do all things required of him by the regulations of the Secretary of the Treasury concerning abandoned, captured, and confiscable property.

_____ _____ [L. S.]
_____ _____ [L. S.]

Signed, sealed, and delivered in presence of—

WHEN LEASE IS FOR HOUSES AND TENEMENTS ONLY.

VI. When the lease is for houses and tenements only, then it shall be in the above form to the words "to lease to the said..... ....," and instead of what follows therein insert as follows:

from the ..... day of ....., 18.., from month to month, either party hereto being at liberty to terminate this lease at the end of any month from the date hereof, the following described premises:

.....

And the said .... hereby agrees to pay the said agent ..... dollars per month for each month from the date hereof, so long as he shall continue in possession of the said premises, and to pay the rent of each month in advance, and at the expiration of this lease as aforesaid to deliver possession of the said property to the said agent, or his successor, in as good condition as the same is now in, loss by fire or other unavoidable injury excepted.

——— ——— [L. S.]
——— ——— [L. S.]

Signed, sealed, and delivered in presence of—

LEASES TO BE MADE IN TRIPLICATE.

VII. All leases of lands, houses, and tenements shall be made in triplicate, one of which shall be retained by the lessee, one will be retained by the special agent making the lease, and one will be forwarded to the Secretary of the Treasury. A record will be made by each agent making a lease, containing a copy thereof, and any facts connected therewith which may affect the same. A copy of the record will also be made in a book kept by the supervising special agent for that purpose.

AGENT TO RECEIPT FOR RENTS.

VIII. Upon the receipt of products or money for rent, the agent receiving the same will indorse his receipt therefor upon the copy of the lease held by the lessee, and also give him a certified copy of the receipt, which the lessee will promptly forward to the Secretary of the Treasury.

ASSISTANT AGENTS TO KEEP RECORD OF RENTS RECEIVED.

IX. When products or money shall be received by an assistant special agent, he will make an entry on his books of account, stating the products or amount of money so received, the name of the person from whom received, and the lease upon account of which they are paid, the date of receipt, and any other facts connected therewith which should be recorded. He will promptly send the products or money so received, with a copy of the entry made, to the proper supervising special agent, who will credit the products or money in his books of account, and
125[20] make an entry in each case similar to that above required, and send duplicate receipts in each case to the assistant special agent, who will retain one copy and send the other to the Secretary of the Treasury.

SUPERVISING AGENTS TO KEEP RECORD OF RENTS RECEIVED.

X. When the products or moneys are received by a supervising special agent, he will make the same entry above required of assistant special agents in his books of account, and will send a copy thereof to the Secretary of the Treasury.

DESCRIPTION OF CONFISCABLE LANDS, TENEMENTS, ETC., TO BE KEPT.

XI. A careful description of all lands, houses, and tenements taken possession of by a supervising special agent, or by his direction, as confiscable, will be recorded by him in a book kept for that purpose, in which will be entered all allegations against the owner which are relied on for condemnation, together with the names and residence of the witnesses to substantiate them, a copy of which record in each case will be sent to the Secretary of the Treasury.

COPY OF RECORD OF CONFISCABLE LANDS, &C., TO BE SENT TO UNITED STATES DISTRICT ATTORNEY IN CERTAIN CASES.

XII. When any such lands, houses, and tenements are situated in a district within jurisdiction of a federal court exercising its functions, a copy of the above record, together with a statement of any other facts known to the supervising special agent affecting the same, will be sent by him to the proper United States district attorney, that proceedings for confiscation may be instituted, but such agent will continue in charge of the property until relieved therefrom by order of the court in which such proceedings are instituted.

PRODUCTS RECEIVED FOR RENTS TO BE SOLD.

XIII. Supervising special agents will sell or dispose of all products received by them for rents in the same manner and subject to the same regulations as are prescribed by the Secretary of the Treasury concerning the sale and disposition of captured, abandoned, and confiscable personal property.

MONEY RECEIVED FOR RENTS TO BE DEPOSITED.

XIV. All money arising from rents, after payment therefrom of any expenses that may be approved by the Secretary of the Treasury, will be deposited by the supervising special agents with a designated United States depositary or assistant treasurer, and each supervising special agent will make a full record of all his proceedings, and will report the same from time to time to the Secretary of the Treasury, and will render to him a monthly account-current of all his transactions, accompanying the same with receipts or other vouchers for all moneys paid out by him referring to the letter of approval thereof from the Secretary of the Treasury.

EMPLOYMENT AND WELFARE OF FREEDMEN.

XV. In leasing abandoned and confiscable lands, provisions shall be made, as far as practicable, for the employment and general welfare of freedmen, and provision may be made in such leases, and also with those working their own lands and employing freedmen under rules established in relation thereto, for obtaining supplies free from the payment of the fee charged in other cases, and for the support of the helpless among such freedmen.

126[m] FREEDMEN.

Regulations providing for the employment and general welfare of all persons within the lines of national military occupation within insurrectionary States, formerly held as slaves, who are or shall become free.

AGENTS TO CARRY OUT THESE REGULATIONS.

I. The regulations relative to the employment and general welfare of freedmen will be carried into effect by the same agents and under the same supervision as are provided under the regulations concerning commercial intercourse.

FREEDMEN'S HOME COLONIES.

II. There shall be established in each special agency one or more places to be known as "Freedmen's Home Colonies," where all freed persons within the agency may be received and provided for in pursuance of these regulations.

SUPERINTENDENT OF FREEDMEN—HIS DUTIES.

III. A superintendent of freedmen will be appointed for each one of these colonies, under the general direction of the proper supervising special agent. Superintendents will make such arrangements as shall be necessary at each colony to provide temporary shelter and care for persons received there, and also such buildings as are proper for the permanent use of those retained there; and will obtain such working animals and other agricultural implements of labor and other supplies as may be necessary and proper for the economical conduct of these establishments. They will also keep books of record, in which shall be entered the name, age, condition, former owner, residence, and occupation of each person received in these colonies; also the marriages, births, and deaths occurring therein; also all departures, and by whom those departing are employed, for what purpose, at what place, and on what terms.

CLASSIFICATION OF FREEDMEN AND THEIR WAGES.

IV. All persons of proper age and condition to labor, when received shall be classified by the superintendent as follows: Sound persons over 18 and under 40 years of age shall be classed as No. 1 hands; over 14 and under 18, and over 40 and under 55, No. 2; over 12 and under 14, and over 55, No. 3. Persons suffering from any physical defect or infirmity, but able to work, shall be classed as he considers proper. The minimum rates of wages of No. 1 males shall be $25 per month; No. 2, $20; No. 3, $15. Nos. 1, 2, and 3, females, $18, $14, $10. These rates shall not restrict mechanics and others from contracting for higher wages if they can do so.

EMPLOYMENT TO BE PROVIDED FOR FREEDMEN OF PROPER AGE.

V. Superintendents will see that all persons so received, registered, and classified, who are able to labor, are promptly provided with employment by lessees or others desiring their labor, upon the terms specified, and they will permit none over the age of twelve capable of labor

to remain in idleness; and they will, as far as possible, obtain from planters and others the names and other particulars above specified of all freed persons in their employ or within their knowledge, in the
127[90] district within which these colonies are located, a record of which shall be kept by them as above provided, and they will do what they consistently can to see that all such persons are provided with employment at rates equal to those above specified, and that the helpless among them are properly cared for.

APPLICATIONS FOR LABORERS TO BE RECEIVED AND RECORDED.

VI. Superintendents will receive and record all applications for the labor of freedmen, that those received may be promptly furnished with employment. Planters and others employing parents will be required to take their children with them, unless the parent prefers to have them remain, in which case superintendents will see that provision is made to apply sufficient of the wages of the parent to support the children of the colony.

WRITTEN AGREEMENTS TO BE MADE BETWEEN EMPLOYERS AND EMPLOYÉS, AND CONDITIONS.

VII. Superintendents shall see that written agreements are made between the employer and the employé, by which, in addition to the wages above fixed, the employer shall agree to furnish, without charge, sufficient quarters for the laborers, a separate tenement for each family, with proper regard for sanitary conditions, one acre of ground for garden purposes to each family, fuel, medical attendance, and schools for children; also, that laborers shall be paid for full time unless they are sick or voluntarily neglect to work; that one-half their monthly wages shall be paid to the laborer during each month, and the other half at the end of the term of employment; that, in case the laborer violates his contract by voluntary absence or continued neglect to work, the half-wages due to him shall be forfeited, one-half to the employer, and one-half to the government to aid in supporting the helpless; that any wages due to the laborers, under the agreement, shall be a first lien upon all crops produced, and that no shipment of produce shall be made until the superintendent shall certify that all dues to laborers are paid or satisfactorily arranged; that no labor in excess of ten hours per day shall be required, but if more shall be performed at the request of the employer, extra payment shall be made therefor; that the employers shall keep on hand and sell to their employés, at actual cost on the plantation, a sufficient supply of wholesome food and proper clothing for themselves and their families.

INTEREST IN PROFITS OF LABOR MAY BE GIVEN INSTEAD OF WAGES.

VIII. In case any person employing freedmen to labor on plantations shall wish to give an interest in the profits of their labor instead of the wages above fixed, and the laborers desire to accept the same, an agreement in writing may be made accordingly, subject to the approval of the proper superintendent.

Where civil courts are established within reach of the parties complaining under these agreements, they may seek redress there; but if no such courts are within reach, then the complaining party may state his case to a superintendent, who, after hearing both parties, shall de-

cide between them. Either party may appeal to the proper supervising special agent, whose decision shall be final.

CARE OF AGED AND INFIRM FREEDMEN.

IX. Aged or infirm freed persons, and orphan children under twelve years of age, and others unfit for regular labor who cannot be otherwise provided for, will be retained and provided for by superintendents, and each superintendent will see that all such persons under his care perform all such labor as is proper, considering their condition; and
128[31] he will employ as many hands, at regular rates, as may be requisite to produce on the plantation all things that can be raised, necessary to the support of the establishment, and no more; and he will require all freed persons temporarily there to labor without wages until they can be employed elsewhere. He will provide such medical attendance and schools as are necessary and proper.

HOME COLONIES MAY BE ASSIGNED TO ASSOCIATIONS UPON CERTAIN CONDITIONS.

X. Any association or combination of associations desiring to improve the condition of freedmen will have assigned to their care and general charge such freedmen's home colonies as they may desire, and as they can give satisfactory assurance of their ability to provide for. Superintendents for any such colonies will be appointed upon the nomination, and in pursuance of the wishes of such associations, and every proper facility for the execution of their purposes will be given by the supervising and assistant special agents. Associations desiring to operate under this clause are notified that the Secretary reserves the right to revoke or modify this regulation whenever, in his judgment, the public interests will be promoted by such action.

RESERVATIONS OF LAND FOR FREEDMEN'S LABOR COLONIES.

XI. For the purpose of promoting habits of industry and self-reliance among freedmen, and to encourage them to locate in colonies, and to enable them to work advantageously, there will be reserved in the respective special agencies such contiguous abandoned and confiscable lands and plantations as may be proper for that purpose, for the exclusive use and cultivation of freedmen, which reservations will be called freedmen's labor colonies. Over each of these colonies there will be appointed a superintendent for leasing small tracts therein to such freedmen as are able to work them; and such lessees shall be subject to the same conditions and entitled to the same rights and privileges as other lessees.

LABOR COLONIES MAY BE ASSIGNED TO ASSOCIATIONS ON CERTAIN CONDITIONS.

XII. Any association or combination of associations desiring to aid lessees in such colonies, who have not sufficient means to cultivate without aid, will have set apart to their beneficiaries such part or the whole of any one of these colonies as they shall give satisfactory assurance of their ability to provide for; and in case they agree to provide the necessary working animals, agricultural implements, seeds, and other aid which may be necessary for the cultivation of the whole of any such

colony, such superintendent will be appointed as may be desired by the association. Associations desiring to operate under this clause are notified that the Secretary reserves the right to revoke or modify this regulation whenever, in his judgment, the public interests will be promoted by such action.

SCHOOLS WILL BE ESTABLISHED.

XIII. Schools will be established within these home and labor colonies sufficient for the education of all children there under the age of twelve years, teachers for which will be provided by the superintendent or by the association, as the case may be.

PENALTIES FOR ILL USAGE OF FREEDMEN.

XIV. Ill usage of freedmen by lessees or others employed by them will be regarded as sufficient ground for the forfeiture of the contract between lessee and laborer, or, if the case be an aggravated one, of the lease of a plantation. Superintendents will promptly and fully investigate complaints of this character, and if they prove to be well founded they will annul the contract for labor as above. If, in their 129[22] opinion, this action is inadequate, they will report the case to the proper supervising special agent, who may, if he thinks proper, cancel the lease, subject to appeal to the general agent.

EXPENSES TO BE APPROVED BY SECRETARY—COPIES OF ALL PAPERS TO BE TRANSMITTED.

XV. All expenses must be authorized and approved by the Secretary of the Treasury. Each superintendent, on the first of every month, will furnish the Secretary of the Treasury and the proper supervising special agent with copies of all records, agreements, and other papers under his charge, and also a monthly statement of accounts, of all receipts and expenditures, with vouchers for all money paid out. Supervising special agents will render a monthly account-current of all receipts and expenditures within their respective agencies under these regulations, accompanied with vouchers for all money paid by them.

WAR DEPARTMENT, *July* 29, 1864.

The attention of all officers and soldiers of the army of the United States, whether volunteer or regular, is specially directed to the regulations of the Secretary of the Treasury, approved by the President, dated July 29, 1864, and superseding the regulations of September 11, 1863; and they will in all respects observe general order of this department numbered eighty-eight, and dated March 31, 1863, with regard to said regulations of July 29, 1864, as if the same had been originally framed and promulgated with reference to them; and attention is called to the several acts of Congress appended hereto, and especially to sections nine and ten of the act approved July 2, 1864.

EDWIN M. STANTON,
Secretary of War.

NAVY DEPARTMENT,
July 29, 1864.

The attention of all officers, sailors, and marines of the navy of the United States is especially directed to the regulations of the Secretary

of the Treasury, approved by the President, dated July 29, 1864, and superseding the regulations of September 11, 1863, and they will, in all respects, observe the order of this department, dated March 31, 1863, with regard to said regulations of July 29, 1864, as if the same had been originally promulgated in reference to them; and attention is called to the several acts of Congress appended hereto, and especially to sections nine and ten of the said act approved July 2, 1864.

GIDEON WELLES,
Secretary of the Navy.

130[93] *Order of Quartermaster General.*

[General Orders No. 32.]

QUARTERMASTER GENERAL'S OFFICE,
Washington City, August 4, 1864.

I. All officers of the Quartermaster's Department, upon receiving from the duly-authorized agents of the Treasury Department written application for the use of transportation by land or water for collecting and forwarding to market abandoned, captured, and confiscable property, under the regulations of the Secretary of the Treasury of the 29th July, 1864, will submit such applications to their immediate commander, with such explanation as to the available means of transportation on hand, and the quantity called for by the application, as will enable the commanding officer to decide whether it can be furnished without interference with or injury to the military service or operations of the troops under his command.

If approved by the commander, the transportation will be furnished.

II. Of all actual expenditures incurred by the Quartermaster's Department in executing this order accurate account will be kept, which will be transmitted to the Quartermaster General, with full explanations, in order that the appropriation of the Quartermaster's Department may be reimbursed by the Treasury Department out of the proceeds of sales of property collected under this order.

No charge will be made for the use of steamers and sail vessels for the transportation or collection of such property, unless there is detention during the time of collecting, loading, or discharging the property.

For all time thus consumed the proper charges, as of time of chartered vessels, of crews, and for coal and stores consumed, will be made.

M. C. MEIGS,
B't Maj. Gen. and Q. M. Gen.

131[94] *Circular, August* 24, 1864.

TREASURY DEPARTMENT,
August 24, 1864.

The officers named in the second regulation concerning commercial intercourse, &c., as "to be authorized under instructions from the Secretary to permit supplies to loyal persons," &c., as therein provided, are hereby authorized to grant permits for the purpose indicated, as follows:

The surveyors of customs at Pittsburg, Wheeling, Cincinnati, Madison, Louisville, New Albany, Evansville, Paducah, Cairo, Quincy, and St. Louis, to such points in the first and second agencies as may be specified in the certificate of the proper local special agent, to be presented in each case.

The surveyor of customs at Nashville, to such points in the first

agency as may be specified in the certificate of the proper local special agent, to be presented in each case.

The surveyor of customs at Memphis, and the acting surveyors at Helena, Vicksburg, and Natchez, to such points in second agency as may be specified in the certificate of the proper local special agent, to be presented in each case.

The surveyor of customs at Baltimore, and the collectors of customs at Boston, New York, Philadelphia, Georgetown, Alexandria, Beaufort, and Port Royal, to such points in the fifth, sixth, and seventh agencies as may be specified in the certificate of the proper local special agent, to be presented in each case.

The collector of customs at New Orleans, to such points in the second, third, and fourth agencies as may be specified in the certificate of the proper local special agent, to be presented in each case.

Permits will only be granted by the officers and for the districts designated above, and in strict conformity with the regulations of 29th July, 1864.

W. P. FESSENDEN,
Secretary of the Treasury.

132[26] *Rules and regulations concerning commercial intercourse with and in insurrectionary States.*

EXECUTIVE ORDER.

EXECUTIVE CHAMBER,
Washington, April 29, 1865.

Being desirous to relieve all loyal citizens and well-disposed persons residing in insurrectionary States from unnecessary commercial restrictions, and to encourage them to return to peaceful pursuits, it is hereby ordered:

I. That all restrictions upon internal, domestic, and coastwise commercial intercourse be discontinued in such parts of the States of Tennessee, Virginia, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, and so much of Louisiana as lies east of the Mississippi River as shall be embraced within the lines of national military occupation, excepting only such restrictions as are imposed by acts of Congress and regulations in pursuance thereof, prescribed by the Secretary of the Treasury, and approved by the President; and excepting also from the effect of this order the following articles contraband of war, to wit: arms, ammunition, all articles from which ammunition is manufactured, gray uniforms and cloth, locomotives, cars, railroad iron and machinery for operating railroads, telegraph wires, insulators, and instruments for operating telegraphic lines.

II. That all existing military and naval orders in any manner restricting internal, domestic, and coastwise commercial intercourse and trade with or in the localities above named be, and the same are hereby, revoked; and that no military or naval officer in any manner interrupt or interfere with the same, or with any boats or other vessels engaged therein, under proper authority, pursuant to the regulations of the Secretary of the Treasury.

ANDREW JOHNSON.

TREASURY DEPARTMENT,
May 9, 1865.

With a view of carrying out the purposes of the Executive, as ex-

pressed in his executive order, bearing date April 29, 1865, "to relieve all loyal citizens and well-disposed persons residing in insurrectionary States from unnecessary commercial restrictions, and to encourage them to return to peaceful pursuits," the following regulations are prescribed, and will hereafter govern commercial intercourse in and between the States of Tennessee, Virginia, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, and Louisiana east of the Mississippi River, heretofore declared in insurrection, and the loyal States:

I. All commercial transactions under these regulations shall be conducted under the supervision of officers of the customs, and others acting as officers of the customs.

PROHIBITED ARTICLES.

II. The following articles are prohibited, and none such will be allowed to be transported to or within any State heretofore declared in insurrection, except on government account, viz: arms, ammuni-
133[90] tion, all articles from which ammunition is manufactured, gray uniforms and cloth, locomotives, cars, railroad iron and machinery for operating railroads, telegraph wires, insulators, and instruments for operating telegraph lines.

AMOUNT OF PRODUCTS ALLOWED, AND PLACES TO WHICH SUCH MAY BE TRANSPORTED.

III. It having been determined and agreed upon by the proper officers of the War and Treasury Departments, in accordance with the requirement of section 9 of the act of July 2, 1864, that the amount of goods required to supply the necessities of loyal persons residing in insurrectionary States, within the military lines of the United States forces, shall be an amount equal to the aggregate of the applications therefor, and that the places to which such goods may be taken shall be all places within such lines that may be named in the several applications for transportation thereto, it is therefore directed that clearance shall be granted, upon application, by any loyal person or party, for all goods and merchandise not prohibited, in such amounts, and to such places which, under the revenue and collection laws of the United States, have been created ports of entry and delivery in the coastwise trade, as the applicant may desire.

CLEARANCE.

IV. Before any vessel shall be cleared for any port within the insurrectionary States, or from one port to another therein, or from any such ports to a port in the loyal States, the master of every such vessel shall present to the proper officer of customs, or other officer acting as such, a manifest of her cargo, which manifest shall set forth the character of the merchandise composing said cargo, and, if showing no prohibited articles, shall be certified by such officer of the customs.

ARRIVAL AND DISCHARGE OF CARGO IN AN INSURRECTIONARY STATE.

V. On the arrival of any such vessel at the port of destination, it shall be the duty of the master thereof forthwith to present to the proper officer of the customs the certified manifest of her cargo; whereupon the officer shall cause the vessel to be discharged under his general

supervision, and if the cargo is found to correspond with the manifest, a certificate to that effect shall be given to said master.

If there shall be found on board any prohibited articles, such articles shall be seized and held subject to the orders of the Secretary of the Treasury, and the officer shall forthwith report to the department all the facts of the case; and any such vessel arriving from any foreign port, or from any domestic port, without a proper clearance, or with contraband articles on board, shall, with the cargo, be seized and held as subject to confiscation under the laws of the United States.

LADING WITHIN AND DEPARTURE FROM AN INSURRECTIONARY STATE.

VI. Vessels in ports within an insurrectionary State not declared by proclamation open to the commerce of the world shall be laden under the supervision of the proper officers of this department, whose duty it shall be to require, before any articles are allowed to be shipped, satisfactory evidence that upon all merchandise so shipped the taxes and fees required by law and these regulations have been paid or secured to be paid, which fact, with the amount so paid, shall be certified upon the manifest before clearance shall be granted; and if, upon any articles so shipped, the fees and internal revenue taxes, or either, shall only have been secured to be paid, such fact shall be noted upon the manifest, and the proper officer at the port of destination of such vessel shall hold the goods until all such taxes and fees shall be paid according to law and these regulations.

134[97] SUPPLY STORES.

VII. Persons desiring to keep a supply store at any place within an insurrectionary State shall make application therefor to the nearest officer of the Treasury Department, which application shall set forth that the applicant is loyal to the government of the United States; and upon filing evidence of such loyalty a license for such supply store shall forthwith be granted; and the person to whom the license is given shall be authorized to purchase goods at any other supply store within the insurrectionary States, or at such other point in the United States as he may select.

The party receiving such license shall pay therefor the license fee prescribed by the internal revenue law.

EXCEPTED ARTICLES.

VIII. All articles of local production and consumption, such as fresh vegetables, fruits, butter, ice, eggs, fresh meat, wood, coal, &c., &c., may without fee or restriction, be freely transported and sold at such points within an insurrectionary State as the owner thereof may desire.

SHIPMENT OF PRODUCTS OF AN INSURRECTIONARY STATE.

IX. All cotton not produced by persons with their own labor, or with the labor of freedmen or others employed and paid by them, must, before shipment to any port or place in a loyal State, be sold to and resold by an officer of the government specially appointed for the purpose, under regulations prescribed by the Secretary of the Treasury and approved by the President; and, before allowing any cotton or other product to be shipped, or granting clearance for any vessel, the proper customs offi-

cer, or other person acting as such, must require from the purchasing agent or the internal revenue officer a certificate that cotton proposed to be shipped has been resold by him, or that twenty-five per cent. of the value thereof has been paid to such purchasing agent in money, and that the cotton is thereby free from further fee or tax. If the cotton proposed to be shipped is claimed and proved to be the product of a person's own labor, or of freedmen or others employed and paid by them, the officer will require that the shipping fee of three cents per pound shall be paid or secured to be paid thereon.

If any product other than cotton is offered for shipment, the certificate of the internal revenue officer, that all internal taxes due thereon have been collected and paid, must be produced prior to such products being shipped or cleared; and if there is no internal revenue officer, then such taxes shall be collected by the customs officer, or he shall cause the same to be secured to be paid, as provided in these regulations.

INLAND TRANSPORTATION.

X. The provisions of these regulations, necessarily modified, shall be considered applicable to all shipments inland to or within insurrectionary States by any means of transportation whatsoever.

CHARGES.

XI. Goods not prohibited may be transported to insurrectionary States free.

The charges upon all products shipped or transported from an insurrectionary State, other than upon cotton, shall be the charges prescribed by the internal revenue laws; upon cotton, other than that purchased and resold by the government, three cents per pound, which must be credited by the officer collecting, as follows, viz: two cents per pound as the internal tax and one cent per pound as the shipping fee. All cotton purchased and resold by the government shall be allowed to be transported free from all fees and taxes whatsoever.

135[2] RECORDS TO BE KEPT.

XII. Full and complete accounts and records must be kept by all officers acting under these regulations, of their transactions under them, in such manner and form as shall be prescribed by the Commissioner of Customs.

LOYALTY A REQUISITE.

XIII. No goods shall be sold in an insurrectionary State by or to, nor any transaction held with, any person or persons not loyal to the government of the United States.

Proof of loyalty must be the taking and subscribing the following oath, or evidence to be filed that it, or one similar in purport and meaning, has been taken, viz:

"I, ——— ———, do solemnly swear, in presence of Almighty God, that I will henceforth faithfully support, protect, and defend the Constitution of the United States, and all laws made in pursuance thereto."

FORMER REGULATIONS REVOKED.

These regulations shall take effect and be in force on and after the

10th day of May, 1865, and shall supersede all other regulations and circulars heretofore prescribed by the Treasury Department concerning commercial intercourse between loyal and insurrectionary States, all of which are hereby rescinded and annulled.

HUGH McCULLOCH,
Secretary of the Treasury.

EXECUTIVE CHAMBER,
Washington City, May 9, 1865.

The foregoing rules and regulations concerning commercial intercourse with and in States and parts of States declared in insurrection, prescribed by the Secretary of the Treasury in conformity with acts of Congress relating thereto, having been seen and considered by me, are hereby approved.

ANDREW JOHNSON.

Circular letter.

TREASURY DEPARTMENT, *June* 27, 1865.

The various rules and regulations heretofore prescribed by the Secretary of the Treasury, in regard to the above-named subjects, having been rendered nugatory in whole or in part by the changed condition of affairs in the Southern States and executive orders and proclamations, and the War Department having assumed charge of freedmen, abandoned lands, &c., under the provisions of the act of Congress approved March 3, 1865, the following instructions as to the duties of officers of the Treasury Department in the premises are prescribed, and will be regarded as in full force and effect immediately on the receipt thereof by any officer whose action is in any wise affected thereby:

1. All restrictions on commercial intercourse in and with States and parts of States heretofore declared in insurrection, and on the purchase, transportation, and sale of the products thereof, are removed; except as to the transportation thereto or therein of arms, ammunition, articles from which ammunition is made, gray uniforms, and gray cloth;
136[39] and except, also, those relating to property heretofore purchased by the agents or captured by or surrendered to the military forces of the United States. Nor will any fees or taxes be charged or collected except those imposed by the customs and internal revenue laws. And the supervision necessary to prevent the shipment of the prohibited articles will be exercised only by the regular and ordinary officers of the customs, acting under the revenue laws of the United States.

2. Subordinate officers discharging duties in regard to commercial intercourse, under the regulations referred to, will consider their official connection with this department as terminating with the 30th instant, without further notice.

3. Agents for the purchase of products of insurrectionary States on government account will close their official business, east of the Mississippi, with the transactions of the 13th instant; and west of it, with the transactions of the 24th instant; returning to sellers all property or money received or collected since those dates, respectively, and using such despatch in the premises that their connection with the department may, if possible, terminate with the 30th instant.

4. Officers of this department charged with the duty of receiving and collecting, or having in their possession or under their control, captured, abandoned, or confiscable personal property, will dispose of the same, in accordance with regulations on the subject heretofore prescribed, at the

earliest time consistent with the public interests, and will refrain from receiving such from military or naval authorities after the 30th instant. This will not be construed, however, as interfering with the operations of the agents now engaged in receiving or collecting the property recently captured by or surrendered to the forces of the United States, whether or not covered by or included in the records, &c., delivered to the United States military or treasury authorities by rebel military officers or cotton agents. Those so acting will continue to discharge the duties thus imposed until such property is all received or satisfactorily accounted for, and until the amount so secured is shipped or otherwise disposed of under the regulations on the subject, heretofore prescribed. And they will use all the means at their command, with the utmost vigor, to the end that all the property so collected, captured, or turned over shall be secured to the United States with the least possible cost and delay.

After the 30th instant the duty of receiving captured and abandoned property not embraced in the above exception will be discharged by the usual and regular officers of the customs, at the several places where they may be located, in accordance with regulations relating to the subject; and officers heretofore performing that duty will give them all the aid and information in their power to enable them to carry out the same.

5. Officers of this department charged with the care or supervision of, or having in their possession or under their control, any abandoned or confiscable lands, houses, and tenements, will turn them over to a duly-authorized officer of the Bureau of Refugees, Freedmen and Abandoned Lands, so far as they may be required or demanded by the same, together with all moneys, books, records, and papers arising from or relating to the property so turned over, taking proper receipts or vouchers therefor. This rule will also govern the action of all agents of this department connected in any way with the care of freedmen, &c., so far as it may be applicable.

And all persons asking for any information in regard to the property so turned over, or for the release of the same, or for the release of any proceeds or moneys arising therefrom, will be referred to the Commissioner of Refugees, Freedmen and Abandoned Lands, at Washington, to whom communications on the subject should be addressed.

6. Officers of this department having in their possession or under their control any moneys whatever arising from fees collected under the commercial intercourse regulations, (except those collected for the benefit of freedmen, which will be disposed of under section 5,) or from the 137[100] sales of captured, abandoned, or confiscable personal property, will forthwith deposit the same with the nearest assistant treasurer, designated depositary, or deposit bank (keeping the amounts from the different sources separate) to the credit of H. A. Risley, esq., supervising special agent, &c., taking therefor receipts in quadruplicate—which receipts must show whence the sums were received—one of which will be retained by the officer so depositing, one forthwith sent to the Secretary of the Treasury, one to the Commissioner of Customs, and one to Mr. Risley, at Washington.

7. All officers above referred to, except proper officers of the customs, acting exclusively under the revenue laws, will, after they have closed their official business, as above directed, and sold at auction, to the highest bidder, the furniture and property remaining on hand, and accounted for the proceeds of the same, forthwith systematically arrange the books, records, papers, &c., of their late office, that they may easily be referred to and examined, pack them in secure and water-proof boxes, and for-

ward the same, so marked as to indicate their contents, together with their respective resignations, addressed to the Secretary of the Treasury, Washington City.

HUGH McCULLOCH,
Secretary of the Treasury.

138[101] *General regulations for the purchase of products of the insurrectionary States on government account.*

I. Agents shall be appointed by the Secretary of the Treasury, with the appoval of the President, to purchase for the United States, under special instructions from the Secretary of the Treasury, products of States declared to be in insurrection, at places hereinafter designated, or that may, from time to time, be designated as markets or places of purchase.

II. The following places are hereby designated as such markets or places of purchase, to wit: New Orleans, Memphis, Nashville, Norfolk, Beaufort, N. C., Port Royal, and Pensacola.

III. Before entering upon the discharge of their duty, each of the agents so appointed shall execute a bond, with sureties in the prescribed form, in a penal sum to be fixed by the Secretary of the Treasury, conditioned for the faithful discharge of his duty, and that he shall not engage, directly or indirectly, in the purchase of products on private account, nor be in any way interested in the products purchased by him, or the proceeds or profits arising therefrom.

IV. The price to be paid for any of the products so to be purchased shall be agreed upon between the seller and the purchasing agent, but shall in no case exceed the market value thereof at the time and place of purchase, nor exceed three-fourths the market value thereof in the city of New York, according to the latest quotations known to the agent purchasing at the date of the delivery of the products, less a sum equal to the internal revenue tax and the permit fee prescribed in the regulations concerning commercial intercourse, dated July 29, 1864, and also subject to such other deductions to cover transportation, insurance, and other expenses, and to such arrangements for payment as may be prescribed in special instructions to the several purchasing agents.

V. The proceeds of all sales made by the several agents, together with such funds as may be transmitted by the Secretary of the Treasury, shall be deposited in the most convenient depository, to the credit of the "purchasing fund," to be disbursed as hereinafter directed.

VI. Proper instructions shall be given whereby daily quotations and prices current in New York shall be forwarded to the several agents, and to the collector or surveyor (as the case may be) of customs at the several markets or places of purchase, by mail, every day, or as often as there shall be mail communication with such agents and collectors or surveyors.

VII. The purchasing agent shall, to the extent of the funds at his command, and in pursuance of his instructions from the Secretary of the Treasury as to price and terms of payment, purchase all products offered to him of the character or description which by such instructions he is authorized to purchase; but no liability of any character shall be authorized or assumed by any agent for or on account of government previous to the actual delivery of the products, other than a stipulation, in the form hereinafter prescribed, to purchase products owned or controlled by applicants, at a price to be agreed upon at the place and date of delivery.

VIII. Whenever any person shall make application to the purchasing agent, in writing, setting forth that he owns or controls products, stating the kind, quantity, and location thereof, or the date at which they will be delivered at some specified location accessible to transportation, the purchasing agent, if authorized by special instructions to purchase such products, shall give a certificate that such application has been made, and request safe conduct for such party, with the necessary trans-
139[103] portation, to the locations specified, and for himself and products in transitu from the points named to such purchasing agent. (See form No. 1, appended to these regulations.)

IX. Parties having sold and delivered products shall, upon their request, be furnished by the purchasing agent with a certificate of the facts, which certificate shall state the character and quantity of the articles purchased, the price paid therefor, the aggregate amount of payment, the place whence and the route by which it was transported. (See form No. 2, appended to these regulations.)

X. All bills or invoices of purchase shall be made in triplicate, after the products purchased shall have been actually delivered to the purchasing agent, their weight, quantity, and rating ascertained and determined by sworn weighers, measurers, or experts; and such bills or invoices shall be certified thereon as to their correctness by such sworn weigher, measurer, or expert; and the whole, as to prices and other stipulations expressed therein, certified by the purchasing agent, together with the date of the latest New York quotations known to the agent at time of the purchase.

The products, with such triplicate bills or invoices, shall then be delivered to the collector or surveyor of customs at the place of delivery, who, on satisfying himself of their correctness, and that the products correspond with the statement set forth in the bills of invoices, shall indorse thereon, over his own signature, a certificate of the facts, which certificate shall authorize payment of the bills to be made by such depositary or other disbursing agent, at such time and in such manner as shall have been agreed upon in writing, between the purchasing agent and seller, taking care to authorize payment at a date sufficiently remote to be certain the proceeds therefrom may be realized, and such bills, duly receipted, shall be paid by the depositary or disbursing agent named in the certificate as therein stipulated. One of the triplicates so paid shall be immediately transmitted to the Secretary of the Treasury by the disbursing officer, one retained by him, and the other transmitted to the First Auditor, with his monthly accounts, for settlement.

XI. Purchasing agents shall keep a full and accurate record of all their transactions, including the names of all persons from whom they make purchases, the date of the purchase, a description of the products purchased, the quantity thereof, specifying the number and character (whether bundles, boxes, hogsheads, or bales) of packages, and their weight if in pounds, or gallons if in liquids, &c., and their quantity, as ascertained and certified to by sworn experts, weighers, &c. A transcript of this record will be transmitted to the Secretary of the Treasury on the first day of each month.

XII. Sales of products so purchased may be made weekly at public auction, to the highest bidder, after due notice, at Memphis and New Orleans, and other places hereafter designated by the Secretary of the Treasury, not exceeding in quantity one-fifth of the amount received during the previous week, unless in the opinion of the purchasing and disbursing agent and the collector or surveyor, as the case may be, the condition of the purchasing fund shall require larger sales than one-

fifth; then sales of such further quantities as they may determine to be necessary are hereby authorized, but in no case in such amounts as unduly to affect the market. Such additional sales and the reason therefor must be promptly réported to the Secretary of the Treasury.

XIII. The sales herein authorized shall be made by or under the direction or supervision of the purchasing agent, or an agent specially authorized by the Secretary, and all products so sold shall be delivered by the collector or surveyor (as the case may be) to the parties purchasing them upon the presentation to him of the bill of sale, certified by the agent, designating the lot, character, and quantity of the products sold and the price and the amount to be paid therefor, together with a certificate from the depositary that the proceeds of such sale have been duly deposited with him, and the products so sold shall be al-
140[103] lowed transportation to any desired port or place in a loyal State, free from the payment of any taxes or fees other than such as have been paid under Regulation IV.

XIV. Any person bringing products for sale to the purchasing agent, desiring to repurchase and transport the same to a loyal State, may give notice thereof at the time of making sale to the purchasing agent; and the agent may, after they have been rated, weighed, &c., as provided above, sell and dispose of such products to the party applying, at prices not less than the market rates at the place of purchase, nor less than the last quotations from New York known to the purchasing agent at the date of the transaction, from which shall be deducted a sum equal to the reduction of purchase price which may have been made by the agent to cover transportation and other expenses.

The products so sold shall not be resold, either at public or private sale, until after transportation to a loyal State, or to a foreign port, and shall be liable to forfeiture for breach of this regulation. All products purchased by purchasing agents, the sale of which is not provided for in these regulations, shall be disposed of in such manner as may be directed by the Secretary of the Treasury.

XV. All products of insurrectionary States which the purchasing agent is authorized by his instructions to purchase, moving with or without a permit, shall, on arrival at a place where there is a purchasing agent, be sold and delivered to him, except captured and abandoned property, and such as may have been produced within the lines of actual occupation by the military forces of the United States, by the labor of the person transporting, or of freedmen or others employed and paid by him, pursuant to rules relating thereto established under proper authority, or such as were purchased under proper authority prior to July 2, 1864, and were being transported in conformity with the regulations of the Secretary of the Treasury.

W. P. FESSENDEN,
Secretary of the Treasury.

WASHINGTON, D. C., *September* 24, 1864.

EXECUTIVE MANSION,
September 24, 1864.

The foregoing rules and regulations of the Secretary of the Treasury, having been seen and considered by me, are hereby approved.

ABRAHAM LINCOLN.

FORM NO. 1.

I, A——— B———, agent for the purchase of products of insurrec-

tionary States, on behalf of the government of the United States, at..... ....., do hereby certify that I have agreed to purchase from C—— D——, of ....., ...; which products, it is represented, are, or will be, at ....., in the county of ....., in the State of ....., on the ..... day of ....., 186.., and which he stipulates shall be delivered to me, unless prevented from so doing by the authority of the United States.

I therefore request safe conduct for the said C—— D——, and his means of transportation, and said products, from ..... to ....., where the products so transported are to be sold and delivered to me, under the stipulation referred to above, and pursuant to regulations prescribed by the Secretary of the Treasury.

A—— B——

FORM NO. 2.

I, A—— B——, agent for the purchase of products of insurrectionary States, on behalf of the government of the United States, at..... ....., do hereby certify that I have purchased of C—— D——, of....., ..., of ....., at $..... per ...., and that there has been paid him, for the same, $....., and that the said ..... was transported from ..... by way of .....

A—— B——

141[104] *Executive order relative to the purchase of products of insurrectionary States.*

EXECUTIVE MANSION,
September 24, 1864.

I. Congress having authorized the purchase for the United States of the product of States declared in insurrection, and the Secretary of the Treasury having designated New Orleans, Memphis, Nashville, Pensacola, Port Royal, Beaufort, N. C., and Norfolk, as places of purchase, and with my approval appointed agents, and made regulations under which said products may be purchased: Therefore,

II. All persons, except such as may be in the civil, military, or naval service of the government, having in their possession any products of States declared in insurrection which said agents are authorized to purchase, and all persons owning or controlling such products therein, are authorized to convey such products to either of the places which have been hereby, or may hereafter be, designated as places of purchase, and such products so destined shall not be liable to detention, seizure, or forfeiture while in transitu or in store awaiting transportation.

III. Any person having the certificate of a purchasing agent, as prescribed by Treasury Regulation VIII, is authorized to pass, with the necessary means of transportation, to the points named in said certificate, and to return therefrom with the products required for the fulfilment of the stipulations set forth in said certificate.

IV. Any person having sold and delivered to a purchasing agent any products of an insurrectionary State, in accordance with the regulations in relation thereto, and having in his possession a certificate setting forth the fact of such purchase and sale, the character and quantity of products, and the aggregate amount paid therefor, as prescribed by Regulation IX, shall be permitted by the military authority commanding at the place of sale to purchase from any authorized dealer at such place,

or any other place in a loyal State, merchandise and other articles not contraband of war, nor prohibited by the order of the War Department, nor coin, bullion, or foreign exchange, to an amount not exceeding in value one-third of the aggregate value of the products sold by him, as certified by the agent purchasing; and the merchandise and other articles so purchased may be transported by the same route and to the same place from and by which the products sold and delivered reached the purchasing agent, as set forth in the certificate; and such merchandise and other articles shall have safe conduct, and shall not be subject to detention, seizure, or forfeiture while being transported to the places and by the route set forth in the said certificate.

V. Generals commanding military districts, and commandants of military posts and detachments, and officers commanding fleets, flotillas, and gunboats, will give safe conduct to persons and products, merchandise, and other articles duly authorized as aforesaid, and not contraband of war, or prohibited by order of the War Department, or the orders of such generals commanding, or other duly-authorized military or naval officer, made in pursuance thereof; and all persons hindering or preventing such safe conduct of persons or property will be deemed guilty of a military offence, and punished accordingly.

VI. Any person transporting, or attempting to transport, any merchandise or other articles, except in pursuance of regulations of the Secretary of the Treasury, dated July 29, 1864, or in pursuance of this order, or transporting, or attempting to transport, any merchandise or other articles contraband of war, or forbidden by any order of the War Department, will be deemed guilty of a military offence, and punished accordingly; and all products of insurrectionary States found in transitu to any other person or place than a purchasing agent, and a designated place of purchase, shall be seized, and forfeited to the United States, except such as may be moving to a loyal State under duly-authorized
142[105] permits of a proper officer of the Treasury Department, as prescribed by Regulation XXXVIII, concerning "commercial intercourse," dated July 29, 1864, or such as may have been found abandoned, or have been captured, and are moving in pursuance of the act of March 12, 1863.

VII. No military or naval officer of the United States, or person in the military or naval service, nor any civil officer, except such as are appointed for that purpose, shall engage in trade or traffic in the products of insurrectionary States, or furnish transportation therefor, under pain of being deemed guilty of unlawful trading with the enemy, and punished accordingly.

VIII. The Secretary of War will make such general orders or regulations as will insure the proper observance and execution of this order; and the Secretary of the Navy will give instructions to officers commanding fleets, flotillas, and gunboats in conformity therewith.

ABRAHAM LINCOLN.

General Order No. 285.

WAR DEPARTMENT,
Washington City, October 6, 1864.

First. The attention of officers and soldiers of the army of the United States, whether volunteer or regular, is directed to the executive order dated September 24, 1864, and they will in all respects observe the same, and the commanders of all military departments, districts, posts, and detachments will, upon the receipt of this order, revoke all other orders

within their respective commands conflicting or inconsistent therewith, and will make such orders as will insure strict observance of this order throughout their respective commands.

Second. All commanders of military departments, districts, posts, and detachments will render such aid to the officers and agents of the Treasury Department in carrying out the provisions of said order, and the treasury regulations therein referred to, as can be given without prejudice to the military service.

Third. Officers of the Quartermaster's Department, upon written application of the duly-authorized agents of the Treasury Department, or of persons authorized by them, may furnish transportation, by land or water, for collecting and forwarding to market articles of produce within the insurrectionary States specified within the aforesaid order, upon such reasonable terms as may be prescribed by the Quartermaster General, where the same can be done without prejudice to the military service, and not otherwise. The application for transportation must be first approved by the commander of the department, district, post, or detachment wherein the articles are received.

By order of the Secretary of War:

E. D. TOWNSEND,
Assistant Adjutant General.

General Order No. 42.

NAVY DEPARTMENT,
Washington, December 1, 1864.

The attention of the commanding officers of squadrons, flotillas, and vessels of the navy employed on blockade duty, or in the Mississippi River or other inland waters in the vicinity of the insurrectionary
143[106] States, is required to the executive order hereto annexed, dated September 24, 1864, and they will adopt such measures as may be necessary to insure the strict observance of the order by those under their command.

The forms of certificates referred to in paragraphs III and IV of the executive order are also annexed hereto.

GIDEON WELLES,
Secretary of the Navy.

TREASURY DEPARTMENT,
February 6, 1865.

The port of Fernandina, in the State of Florida, is hereby designated as a place for the purchase of products of insurrectionary States on government account, in accordance with the provisions of the 8th section of the act of Congress approved July 2, 1864.

W. P. FESSENDEN,
Secretary of the Treasury.

EXECUTIVE MANSION, *February* 6, 1866.

Approved:

ABRAHAM LINCOLN.

144[107] ***Amended regulations for the purchase of products of the insurrectionary States on government account.***

TREASURY DEPARTMENT, *May* 9, 1865.

I. Agents shall be appointed by the Secretary of the Treasury, with

the approval of the President, to purchase for the United States, under special instructions from the Secretary of the Treasury, products of States declared to be in insurrection, at such places as may, from time to time, be designated by the Secretary of the Treasury as markets or places of purchase.

Agents heretofore appointed for the places designated under previous regulations will continue their agencies as if appointed under these regulations.

II. Before entering upon the discharge of his duty, each of the agents so appointed shall execute a bond, with sureties in the prescribed form, in a penal sum to be fixed by the Secretary of the Treasury, conditioned for the faithful discharge of his duty, and that he shall not engage, directly or indirectly, in the purchase of products on private account, nor be in any way interested in the products purchased by him, or the proceeds or profits arising therefrom.

III. The operations of purchasing agents shall be confined to the single article of cotton; and they shall give public notice at the place to which they may be assigned that they will purchase, in accordance with these regulations, all cotton, not captured or abandoned, which may be brought to them.

IV. To meet the requirements of the 8th section of the act of July 2, 1864, the agents shall receive all cotton so bought, and forthwith return to the seller three-fourths thereof, which portion shall be an average grade of the whole, according to the certificate of a sworn expert or sampler.

V. All cotton purchased and resold by purchasing agents shall be exempt from all fees and all internal taxes, and the agent selling shall mark the same "FREE," and furnish to the purchaser a bill of sale, clearly and accurately describing the character and quantity sold, and containing a certificate that it is exempt from taxes and fees as above.

VI. Purchasing agents shall keep a full and accurate record of all their transactions, including the names of all persons from whom they make purchases, the date of the purchase, a description of the cotton purchased by them, and the quantity and quality thereof; also of the one-quarter retained by them. A transcript of this record will be transmitted to the Secretary of the Treasury on the first day of each month.

VII. Sales of the cotton retained by the purchasing agents under Regulation IV, as the difference between three-fourths the market price and the full price thereof in the city of New York, may be made by such agents at such places and times and in such manner as may be directed in special instructions from the Secretary of the Treasury. Where such sales are not so authorized, the agents shall, without delay, ship it to New York, on the best terms possible, consigned, until otherwise directed, to S. Draper, cotton agent and disbursing officer at that place. Bills of lading in triplicate for such shipment must be taken, one of which shall be sent to the agent at New York, one to the Secretary of the Treasury, and one retained by the purchasing agent.

VIII. Prior to the close of each month, and in sufficient time for the necessary action, the purchasing agent shall prepare and forward to the Commissioner of Customs a full estimate of the probable expenses of his office for the month next ensuing, the amount of which, together with any sum found due from inadequacy of former estimates, or less so much as may remain unexpended from any amount previously sent, will be transmitted to said purchasing agent. Purchasing agents will require receipts in triplicate for all moneys paid by them, one of which receipts shall be forwarded to the disbursing officer, one to the First

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within their respective commands conflicting or inconsistent therewith, and will make such orders as will insure strict observance of this order throughout their respective commands.

Second. All commanders of military departments, districts, posts, and detachments will render such aid to the officers and agents of the Treasury Department in carrying out the provisions of said order, and the treasury regulations therein referred to, as can be given without prejudice to the military service.

Third. Officers of the Quartermaster's Department, upon written application of the duly-authorized agents of the Treasury Department, or of persons authorized by them, may furnish transportation, by land or water, for collecting and forwarding to market articles of produce within the insurrectionary States specified within the aforesaid order, upon such reasonable terms as may be prescribed by the Quartermaster General, where the same can be done without prejudice to the military service, and not otherwise. The application for transportation must be first approved by the commander of the department, district, post, or detachment wherein the articles are received.

By order of the Secretary of War:

E. D. TOWNSEND,
Assistant Adjutant General.

General Order No. 42.

NAVY DEPARTMENT,
Washington, December 1, 1864.

The attention of the commanding officers of squadrons, flotillas, and vessels of the navy employed on blockade duty, or in the Mississippi River or other inland waters in the vicinity of the insurrectionary
143[168] States, is required to the executive order hereto annexed, dated September 24, 1864, and they will adopt such measures as may be necessary to insure the strict observance of the order by those under their command.

The forms of certificates referred to in paragraphs III and IV of the executive order are also annexed hereto.

GIDEON WELLES,
Secretary of the Navy.

TREASURY DEPARTMENT,
February 6, 1865.

The port of Fernandina, in the State of Florida, is hereby designated as a place for the purchase of products of insurrectionary States on government account, in accordance with the provisions of the 8th section of the act of Congress approved July 2, 1864.

W. P. FESSENDEN,
Secretary of the Treasury.

EXECUTIVE MANSION, *February* 6, 1866.

Approved:

ABRAHAM LINCOLN.

144[169] ***Amended regulations for the purchase of products of the insurrectionary States on government account.***

TREASURY DEPARTMENT, *May* 9, 1865.

I. Agents shall be appointed by the Secretary of the Treasury, with

the approval of the President, to purchase for the United States, under special instructions from the Secretary of the Treasury, products of States declared to be in insurrection, at such places as may, from time to time, be designated by the Secretary of the Treasury as markets or places of purchase.

Agents heretofore appointed for the places designated under previous regulations will continue their agencies as if appointed under these regulations.

II. Before entering upon the discharge of his duty, each of the agents so appointed shall execute a bond, with sureties in the prescribed form, in a penal sum to be fixed by the Secretary of the Treasury, conditioned for the faithful discharge of his duty, and that he shall not engage, directly or indirectly, in the purchase of products on private account, nor be in any way interested in the products purchased by him, or the proceeds or profits arising therefrom.

III. The operations of purchasing agents shall be confined to the single article of cotton; and they shall give public notice at the place to which they may be assigned that they will purchase, in accordance with these regulations, all cotton, not captured or abandoned, which may be brought to them.

IV. To meet the requirements of the 8th section of the act of July 2, 1864, the agents shall receive all cotton so bought, and forthwith return to the seller three-fourths thereof, which portion shall be an average grade of the whole, according to the certificate of a sworn expert or sampler.

V. All cotton purchased and resold by purchasing agents shall be exempt from all fees and all internal taxes, and the agent selling shall mark the same "FREE," and furnish to the purchaser a bill of sale, clearly and accurately describing the character and quantity sold, and containing a certificate that it is exempt from taxes and fees as above.

VI. Purchasing agents shall keep a full and accurate record of all their transactions, including the names of all persons from whom they make purchases, the date of the purchase, a description of the cotton purchased by them, and the quantity and quality thereof; also of the one-quarter retained by them. A transcript of this record will be transmitted to the Secretary of the Treasury on the first day of each month.

VII. Sales of the cotton retained by the purchasing agents under Regulation IV, as the difference between three-fourths the market price and the full price thereof in the city of New York, may be made by such agents at such places and times and in such manner as may be directed in special instructions from the Secretary of the Treasury. Where such sales are not so authorized, the agents shall, without delay, ship it to New York, on the best terms possible, consigned, until otherwise directed, to S. Draper, cotton agent and disbursing officer at that place. Bills of lading in triplicate for such shipment must be taken, one of which shall be sent to the agent at New York, one to the Secretary of the Treasury, and one retained by the purchasing agent.

VIII. Prior to the close of each month, and in sufficient time for the necessary action, the purchasing agent shall prepare and forward to the Commissioner of Customs a full estimate of the probable expenses of his office for the month next ensuing, the amount of which, together with any sum found due from inadequacy of former estimates, or less so much as may remain unexpended from any amount previously sent, will be transmitted to said purchasing agent. Purchasing agents will require receipts in triplicate for all moneys paid by them, one of which receipts shall be forwarded to the disbursing officer, one to the First

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Auditor of the Treasury, with his accounts, and one retained by the agent.

IX. All agents are prohibited from purchasing any product of an insurrectionary State which shall have been captured by the military or naval forces of the United States, or which shall have been abandoned by the lawful owner thereof.

X. These regulations, which are intended to revoke and annul all others on the subject heretofore made, will take effect and be in force on and after May 10, 1865.

HUGH McCULLOCH,
Secretary of the Treasury.

EXECUTIVE CHAMBER,
Washington City, May 9, 1865.

Approved:

ANDREW JOHNSON.

NOTE.—All the above regulations were abrogated by the proclamations of the President of June 13 and 24, 1865. (See pages 17, 18, and 19.)

(Indorsed:) Exhibit A.

146 [Vignette.] G. S. P.

UNITED STATES OF AMERICA.

TREASURY DEPARTMENT,
April 29th, 1869.

Pursuant to the act of Congress of 22d February, 1849, I hereby certify that the annexed documents contain true and correct copies of a letter from T. C. Callicot, late supervising special agent of the Treasury Department, to the Secretary of the Treasury, dated May 31, 1866, and accompanying statement concerning a lot of cotton collected from Dr. A. McLeod, as appears from the originals on file in the department.

In witness whereof I have hereunto set my hand and caused the seal of the Treasury Department to be affixed on the day and year first above written.

[SEAL.] WILLIAM A. RICHARDSON,
Act'g Secretary of the Treasury.

147 *Copy—E. S. K.*

TREASURY DEPARTMENT, EIGHTH AGENCY,
OFFICE OF SUPERVISING SPECIAL AGENT,
Charleston, S. C., May 31st, 1866.

SIR: I have this day consigned to Simeon Draper, U. S. cotton agent, at New York, thirty-nine bales of captured cotton, lot ($\frac{8th}{+30}$), marked. AML, collected upon information received from Ass't Agent Daniel Sayer, and claimed by Dr. Alexander McLeod.

Enclosed please find record of the case and approved receipted bill of charges on the lot.

This is the same lot of cotton which was ordered to be released by your letter of date April 6th, 1866; but the claimant and his attorneys,

having neglected and refused to comply with the terms of your
148 order within 30 days from notice thereof, the cotton is forwarded in conformity with your letter of date May 12th, 1866.

Respectfully,
(Signed) T. C. CALLICOT,
Supervising Special Agent.

The Honorable HUGH MCCULLOCH,
Secretary of the Treasury, Washington, D. C.

149 *Copy—E. S. K.*

EIGHTH AGENCY,
Treasury Department.

Record lot ($\frac{5}{+30}$) 39 bales cotton.
Marked **AL.**
Collected from Dr. Alexander McLeod, of Marlborough District, South Carolina, upon information received from Assistant Agent Daniel Sayer.
Shipped from Charleston, S. C., to Simeon Draper, U. S. cotton agent, New York, per steamship "Moneka," May 31, 1866.
Charges, $916 25, as per George W. Clark's bill accompanying.
The following papers contain the record in this case:

Telegraphic dispatch dated—

"FLORENCE, *October* 15, 1865.

"To T. C. CALLICOT,
"*Sup. Spec'l Agent Treas. Dep't:*
150 "Please collect forty-one (41) bales of cotton marked 'A. M. L.,' shipped to L. D. Mowry & Co. by A. McLeod, on its arrival at the station in Charleston. I have written about it.
(Signed) "DANIEL SAYER,
"*Ass't Agent.*

"FLORENCE, S. C., *Oct.* 14, 1865.

"T. C. CALLICOT, Esq., *Sup. Spec'l Agent:*

"SIR: I enclose herewith the duplicate purchase list of A. McLeod, of Marlboro District. I did not succeed in my efforts to examine the said McLeod upon oath in regard to his cotton, but he caused to be sent to me the enclosed affidavit.

"The purchase list calls for 238 bales of cotton, but it is claimed by McLeod that all of his cotton sold to the so-called confederate government was burned by General Sherman's army, with the exception of about 60 bales, which were delivered to Sergeant Heney, under
151 orders of Captain A. L. Turner, of the 29th Maine volunteers, who has never made any return of it to the government, and who is now out of the military service. Sergeant Heney makes affidavit that he collected but 35 bales of the said cotton, and transferred it to Captain Turner.

"I was informed that Captain J. E. Callighan had placed a guard over 51 bales of cotton upon the plantation of the said McLeod, and then proceeded to adjudicate the case in the provost court at Bennettsville, which court consisted of himself, as president, and two citizens of that town as associate justices. The decision of the said court was, 'that the cotton belonged to the said A. McLeod.'

"It has since been decided by the commanding general that this court had no jurisdiction in the case, and the opinion of the said court is entitled to no consideration whatever.

It appears also that the action of the said McLeod was instituted for the recovery of 51 bales of cotton; and as soon as I went into the district to collect the captured property, 41 bales—which I believe
152 was all he claimed to own—was immediately sent to Society Hill for shipment to Charleston. What disposition has been made of the 10 bales deficit is difficult to conjecture. It has been reported to me that the said 41 bales have been shipped to Charleston and consigned to L. D. Mowry, factor, at Charleston. I believe that the said 41 bales of cotton rightfully belong to the government; and I give this information with the hope that you will promptly seize it upon its arrival at Charleston. It, or part of it, was shipped from Florence on the 11th instant. Please act promptly.

"Respectfully,

(Signed) "DANIEL SAYER,
"*Ass't Ag't Tr. Dep't.*

"*Duplicate purchase list.*

"Here enter the weight of the bales only, and their marks:

"238 bales. Aggregate weight, 108,645 *a* 20, $21,729 00. C. S. A. on one end, A on the other.

"STATE OF SOUTH CAROLINA,
"*District of Marlborough, Town, or Post Office, Bennettsville:*

153 "The undersigned, having sold to the Confederate States of America, and received the value of same in bonds, the receipt whereof is hereby acknowledged, 238 bales of cotton, marked and classed as in the margin, which are now deposited at his plantation, 8 miles from Bennettsville, hereby agrees to take due care of said cotton whilst on his plantation, and to deliver the same, at his own expense, at Snowden's Landing, on Peedee River, in the State of South Carolina, to the order of the secretary of the treasury, or his agents, or their assigns.

(Signed) "A. McLEOD.

"BENNETTSVILLE, S. C.,
"*February* 19, 1863.

"The undersigned, as agent for the government, certifies that the within cotton has been examined by him, or by a competent judge, and that its character will rank, according to the commercial scale, as middling; and also, that the weights and marks are as described;
154 the cotton being in good merchantable order, and safely stored in a covered building.

"The undersigned certifies that the price agreed upon is a fair market price at the present time.

(Signed) "B. D. TOWNSEND,
"*Ass't Broker.*

"SOUTH CAROLINA, *Marlborough District:*

"Dr. Alexander McLeod came before me, and made oath that of the two hundred and thirty-eight bales of cotton which he sold to the so-called confederate government, a part—about sixty bales—was seized

and carried away from his plantation by one Sergeant Heney, under authority from one A. L. Turner, captain and provost marshal, acting, at Florence, S. C., of the United States forces, and that all the balance was burned by the United States forces which marched under General Sherman through this district in March last; that recently Captain Callighan, commander of United States forces stationed at Bennettsville, seized all the cotton in possession of
155 deponent, claiming same to be a part of said cotton sold by him to so-called confederate government. Deponent appealed to circuit provost court of said district, and the whole matter was thoroughly investigated and adjudicated there; and the record of said trial will show full proof that all the cotton so sold by him was burned, and seized as aforesaid; and the verdict of the court shews that every particle he owns is his own private cotton, ginned and packed since he sold any to said so-called confederate government.

(Signed) "A. McLEOD.

"Sworn to me this October 10th, 1865.

(Signed) "L. J. TOWNSEND,

"*Com'r in Equity.*

"SOUTH CAROLINA, *Marlborough District:*

"A. A. McQueen came before me and made oath that, about the 25th day of July last, after Sergeant Heney had seized and hauled off from Dr. Alexander McLeod's all the cotton belonging to the so-called
156 confederate government on his plantation, deponent saw the wagons hauling off the same; that said Heney told deponent that he had taken and hauled off about sixty bales of cotton from Dr. McLeod's plantation. Deponent further saith, on oath, that Captain A. L. Turner, provost marshal for the United States at Florence, S. C., told deponent that said Sergeant Heney was acting under his orders, and was one of the officers of his company.

(Signed) "A. A. McQUEEN.

"Sworn to before me this October 11th, 1865.

(Signed) "HENRY BOYCE,

"*Lieut. and Ass't Provost Marshal.*

"STATE OF SOUTH CAROLINA, *District of Darlington:*

"Personally appeared before me Charles W. Heney, who, being first duly sworn, deposes and says that he is a sergeant of Company "F," 29th Maine regiment, U. S. volunteers. He says that he was sent by Captain A. L. Turner, of the same regiment, to collect the govern-
157 ment cotton on the plantation of A. McLeod, in the district of Marlboro, South Carolina; that upon his first visit to said plantation he was informed by Dr. A. McLeod that the government cotton was in his overseer's house, and that, upon looking in the said house, he estimated that there were about sixty bales contained therein. He then went to get teams to transport the said cotton to a railway station, and that during his absence there was a considerable quantity removed, so that he could never get it. He deposes that he only took about 35 bales of the said cotton from his plantation. He was informed by the said A. McLeod that he had cotton, which he claimed as his own, in the woods. He also avers that he believes all the cotton he had in his custody had been sold to the so-called Confederate States; and he bases

his belief upon information derived from what he heard from disinterested persons in that neighborhood.

(Signed) "SERG'T CHARLES W. HENEY.

"Subscribed and sworn to before me this 9th day of October, 1865.

(Signed) "DANIEL SAYER,

"*Ass't Ag't Tr. Dep't.*

158 "To HON. T. C. CALLICOT, *Broad Street:*

"SIR: We beg to call your attention to the condition of forty-one (41) bales of cotton shipped by Dr. A. McLeod, of Marlborough District, to Messrs. Mowry and Company, factors in this city, per North-eastern railroad, and seized by your order on the 21st of October last, and stored in warehouse on Vanderhorst's wharf.

"Under General Orders No. 59, of 5th instant, issued from headquarters Department of South Carolina, Hilton Head, it appears to us that Messrs. Mowry & Co., under present circumstances, are entitled to the possession of this cotton, as we hold a certified copy of the proceedings of the circuit provost court of Marlborough District, and the final decision thereon, in which the issue was made between Dr. McLeod and the United States, represented by Lieutenant Henry Boyce, provost marshal of Marlborough District, and counsel employed by him,
159 whether fifty-one (51) bales of cotton seized by the United States, of which these forty-one (41) are part, were the private property of Dr. McLeod, and upon that issue, after a full hearing of two days and a half, judgment was pronounced in favor of Dr. McLeod, declaring the said cotton to be his.

"By the general order referred to the provost court is declared to be the proper court for the adjudication of such questions, and its decision final, unless reversed upon appeal taken to the district commander.

"Dr. McLeod was in possession of this cotton, under this decision, when the cotton was shipped. The seizure was made on the 21st October. The general order has been published for three weeks, and yet the cotton has been held all that time, without any appeal from the judgment of the circuit provost court of Marlborough.

"We again ask your attention to this cotton, and are ready to submit to you a certified copy of the whole proceedings, and an original order for the delivery of the said cotton to Dr. McLeod, based upon the
160 judgment of the court, and also, if you require more, affidavits of Captain J. E. Callighan, president of the court, and Messrs. Hudson and Ervin, counsel for the United States, of the entire fairness of the whole proceedings; together with an affidavit of Dr. McLeod, since the seizure, that this is a part of the cotton which was in issue.

"We shall await your answer, in the hope of a speedy release of this cotton, without further proceedings on our part.

(Signed) "CAMPBELL & SEABROOK.

"TREASURY DEPARTMENT, EIGHTH AGENCY,
"OFFICE OF SUPERVISING SPECIAL AGENT,
"*Charleston, S. C., November* 25, 1865.

"MESSRS. CAMPBELL & SEABROOK:

"SIRS: I have received a communication from you without date, which is not addressed to me in my official capacity, and is not signed by you as attorneys; but it is presumed that you intended to address me
161 as a supervising special agent of the Treasury Department, and that you wrote as attorneys for A. McLeod.

"In this communication you say:

"'We beg to call your attention to forty-one (41) bales of cotton shipped by Dr. A. McLeod, of Marlborough District, to Messrs. Mowry and Company, factors in this city, per Northeastern railroad, and seized by your order on the 21st of October last, and stored in warehouse on Vanderhorst's wharf.'

"You also call my attention to certain alleged proceedings in regard to the same cotton in a provost court, and ask me to release the same.

"You are hereby informed that the whole amount of cotton actually seized by me from the said A. McLeod and now in my official possession is thirty bales, which I took and hold as captured property belonging to the United States, the same being part of a lot of 238 bales which the said McLeod sold to the late so-called Confederate States on or about the 19th day of February, 1863. Forty one bales were reported
162 to me, but as yet I have only been able to seize thirty bales as aforesaid.

"These thirty bales will be duly forwarded to S. Draper, esq., U. S. cotton agent, at New York, with a record of all the facts in the case, so far as I may be able to ascertain them. The act of Congress approved March 12, 1863, provides in what manner claims against captured property are to be preferred; and the third paragraph of General Orders No. 59, headquarters Dep't So. Ca., being in contravention of sec. 3, of said act, has been revoked by Major General Sickles, now commanding the Department of South Carolina.

"This office is subordinate to the Secretary of the Treasury, and it is to the Treasury Department that you should apply, if aggrieved by my official action. Neither provost courts nor any other local tribunals have any jurisdiction over the agents of the Treasury Department in the performance of their official duties.

"Respectfully,

(Signed) "T. C. CALLICOT,

"*Supervising Special Agent.*

163 "TREASURY DEPARTMENT, EIGHTH AGENCY,

"OFFICE OF SUPERVISING SPECIAL AGENT,

"*Charleston, S. C., Nov. 29th*, 1865.

"To the agent of the Northeastern R. R.:

"You will forthwith deliver to Mr. G. W. Clark, government warehouseman, eleven (11) bales upland cotton, marked A M L, claimed by me as the property of the U. S. government, otherwise their delivery will be enforced by the military authorities, at my request, for the purpose.

(Signed) "T. C. CALLICOT,

"*Supervising Special Agent, &c.*"

Only nine bales were received from the R. R. Co. upon this order for eleven, making, with the 30 before collected, in all thirty-nine bales.

Considerable delay then ensued, partly owing to endeavors to recover the two bales missing, so as to forward the lot intact, and partly owing to a request made by Mr. Campbell, the senior attorney for claimant, that final action might be deferred until after the adjournment of the
164 legislature at Columbia, when he desired to be heard further.

Finally, after hearing him again on the 23d of February, the whole case was submitted to the department, and the following correspondence ensued:

"TREASURY DEPARTMENT, EIGHTH AGENCY,
"OFFICE OF SUPERVISING SPECIAL AGENT,
"*Charlestown, S. C., February* 23, 1866.

"SIR: Upon the report of Assistant Agent D. Sayer, whereof a copy is herewith enclosed, together with the original affidavit of Charles W. Heney and the original bill of sale from A. McLeod to the so-called Confederate States, of which copies are also herewith enclosed, I have detained for investigation thirty-nine (39) bales of cotton claimed by said McLeod, but believed to be a part of the 238 bales which he sold to the Confederate States. My first information was that there were forty-one bales of this cotton in transit to Charleston, but I only succeeded in finding and detaining thirty-nine, and these in two parcels,
165 the first of thirty bales and the second of nine.

"During my absence from Charleston on an official tour through the agency, the claimant, by his attorneys, Messrs. Campbell & Seabrook, commenced proceedings against Mr. George W. Clark, the warehouseman employed by this office for storage of government property, and caused his arrest by the sheriff of Charleston in an action of trover for taking thirty bales of this cotton and detaining the same in store, as he had done to my order. On my return I was indignant at this malicious and unjustifiable proceeding, and immediately applied to the general commanding, who issued an order prohibiting the local tribunals from attempting to exercise any jurisdiction over the officers, agents, or employees of the United States. Being so indignant I replied sharply to a note from the claimant's attorneys that the cotton in question should be forwarded to the U. S. cotton agent at New York. While waiting, however, to recover the missing bales, in order to forward it all
166 together, the claimant's counsel, J. B. Campbell, esqr., has requested me to submit the case for your decision so as to save him, if possible, from resorting to the Court of Claims, and, to guard against any prejudice that may grow out of my indignation at the arrest of Mr. Clark, I have consented to do so.

"It is admitted that A. McLeod sold 238 bales of cotton to the so-called Confederate States, and received the value of the same in bonds, and that he agreed to take due care of said cotton whilst on his plantation. It is also admitted that said McLeod never delivered any part of said cotton. He alleges that it was all destroyed by the Union forces except about 60 bales, which were taken away by one Captain Turner of the U. S. Army, acting as provost marshal at Florence. He also alleges that the provost court at Bennettsville adjudicated upon the cotton in his possession in September last, and decided that the same did not belong to the United States, but was his private property.

167 "It is intimated that this provost court, at Bennettsville, made a corrupt decision, the claimant going in with 51 bales and coming out with 41; but however that may be, its proceedings were clearly void for want of jurisdiction. And in this opinion I am sustained by Major General Sickles, now commanding the Department of South Carolina, who referred the whole matter to this office, when he was appealed to by the claimant's attorneys to confirm and enforce the decision of the provost court.

"As to the alleged destruction of the cotton by the Union forces, it is very remarkable and almost incredible that the fire should have burned exclusively the cotton which Mr. McLeod had sold to the so-called Confederate States, while it left his private cotton unscathed. If his private cotton was saved by peculiar care, then it seems to me he should bear his proportion of the loss, for, by the terms of his bill of

sale, he was to take 'due care' of the cotton sold until called for,
168 and 'due care,' in my judgment, meant as good care as he took of his own property.

"As to the sixty bales which Mr. McLeod admits were saved out of the 238 bales sold to the rebel government, his pretence that the whole of the said sixty bales were carried off by a United States military officer named Captain Turner is controverted by the affidavit of Charles W. Heney, the sergeant who superintended the removal of whatever cotton said Turner did carry off, said Heney swearing that only thirty-five bales were taken.

"I strongly suspect that McLeod sold all his cotton to the so-called confederate government when he sold the 238 bales, and that the thirty-nine bales I now have under detention are part of the same.

"Your decision is now respectfully requested whether the whole thirty-nine (39) bales shall be forwarded to the U. S. cotton agent in New York, or whether only twenty-five (25) bales shall be so forwarded, (being the difference between the quantity which McLeod admits
169 to have been saved and the quantity which Heney swears Capt. Turner took,) or whether the whole shall be released.

"I have written this letter somewhat hurriedly, and it is therefore more diffuse than it should and would have been if I had had time to condense it; but as Mr. Campbell, the counsel for McLeod, has gone to Washington and desires to argue the matter with you while there, it seemed proper, as he requested, that my views and information should be submitted to you as promptly as possible.

"Respectfully,
(Signed) "T. C. CALLICOT,
"*Supervising Special Agent.*

"The Honorable HUGH MCCULLOCH,
"*Secretary of the Treasury.*

"TREASURY DEPARTMENT, *April 6th*, 1866.

"SIR: I have received your letter of Feb'y 23d, ult., relative to
170 thirty-nine (39) bales of cotton detained by you, which are claimed as the property of Mr. A. McLeod.

"It does not appear, from an investigation of the papers submitted, that the identity of the cotton in question with that subscribed to aid the late so-called Confederate States government is sufficiently established to warrant its being held by government; and inasmuch as his title to said cotton appears to have been established by a military tribunal, before which the whole case was fully investigated, I am disposed to give Mr. McLeod the benefit of the doubts existing in the premises.

"You are accordingly hereby authorized and instructed to deliver to Mr. McLeod the cotton in question, on the payment by him of all costs and expenses paid or incurred on said cotton, and on his executing and delivering to you a certificate of probable cause of seizure which will acquit and hold harmless the government and all its agents
171 from any claim for loss or damage growing out of its seizure and detention.

"Very respectfully,
(Signed) "H. MCCULLOCH,
"*Secretary of the Treasury.*

"T. C. CALLICOT, Esq.,
"*Sup'g Spec'l Agent, Charleston, S. C.*"

Upon receipt of this letter from the Secretary of the Treasury, dated April 6th, Messrs. Campbell & Seabrook, attorneys for A. McLeod, the claimant, were notified that the thirty-nine bales of cotton in question would be released and delivered to the claimant or his attorneys upon the terms prescribed by the Secretary. The copy of the notice then given has been lost or mislaid, but Messrs. Campbell & Seabrook admit that they were so notified on the 19th day of April, 1866. After waiting nearly two weeks without receiving any reply from them, and no person appearing to take the cotton, the following letter was addressed to them:

172 "TREASURY DEPARTMENT, EIGHTH AGENCY,
"OFFICE OF SUPERVISING SPECIAL AGENT,
"*Charleston, S. C., May 1st*, 1866.

"Messrs. CAMPBELL & SEABROOK,
"*Attorneys for A. McLeod.*

"GENTLEMEN: Immediately after the reception of instructions from the Secretary of the Treasury, dated April 6th, 1866, of which the enclosed is a copy, you were notified that the thirty-nine (39) bales of cotton marked **AML**, claimed by your client, Alexander McLeod, would be released upon the terms prescribed by the Secretary; but as you have not yet called for the same, and as the delay is causing additional expenses for storage and insurance, your attention to the matter is again requested. Please reply.

"Respectfully,
(Signed) "T. C. CALLICOT,
"*Supervising Special Agent.*"

To the above letter Messrs. Campbell & Seabrook replied:

173 "50 BROAD STREET,
"*Charleston, 2 May*, 1863.

"T. C. CALLICOT, Esqr.,
"*Supervising Special Agent, &c., &c.*

"SIR: We are in receipt of your favour of 1st inst., covering copy of letter from the Hon. Secretary of the Treasury, under date of 6th April, 1866, instructing you to deliver to Mr. McLeod the (39) thirty-nine bales of cotton seized by you, and detained from him since October last, 'upon the payment by him of all costs and expenses paid or incurred on said cotton, and on his executing and delivering to you a certificate of probable cause of seizure which will acquit and hold harmless the government and all its agents from any claim for loss or damage growing out of its seizure or detention.'

"We are also in receipt of your previous favor of 19th April, giving a similar notice, which has laid over in consequence of the
174 absence of the writer, (Mr. Campbell,) who has been more particularly charged with this matter.

"Our client resides at Darlington, and we will forward to him by mail your letter, and the copy of the Secretary's. We think it proper, however, to say that we shall advise him not to accede to the terms upon which it is proposed to restore to him his property, or to do anything more than give a simple receipt for what he shall actually receive.

* * * * * * * * *

"Very respectfully, your ob'd't serv'ts,
(Signed) "CAMPBELL & SEABROOK, *Att'ys.*"

On reception of this reply from the claimant's attorneys, the supervising special agent wrote to the Secretary of the Treasury:

"TREASURY DEPARTMENT, EIGHTH AGENCY,
"OFFICE OF SUPERVISING SPECIAL AGENT,
"*Charleston, S. C., May 5th*, 1866.

175 "SIR: I have respectfully to request your reconsideration of my letter of Feb. 23d, and its enclosures relating to the 39 bales of cotton detained from A. McLeod, directed to be released by your letter of April 6th, inasmuch as Messrs. Campbell & Seabrook, the attorneys for said McLeod, seem determined to make litigation and have advised their client, the claimant, not to comply with that condition of the release which requires the execution and delivery of 'a certificate of probable cause of seizure which will acquit and hold harmless the government and all its agents from any claim for loss or damage growing out of the seizure or detention of the cotton in question.'

"Under the circumstances, I recommend that the order for release in this case be modified or amended so as to provide that unless the claimant complies with the terms of release within thirty days after notice thereof being given to him or to his attorneys, that then the thirty-nine bales of cotton in question shall be forwarded to the U. S. cotton agent in New York, to be disposed of according to law,
176 and the claimant shall be left to seek his remedy for any alleged wrong under the 3d section of the act of Congress approved March 12th, 1863.

"Respectfully,
(Signed) "T. C. CALLICOT,
"*Supervising Special Agent.*

"The Honorable HUGH MCCULLOCH,
"*Secretary of the Treasury.*"

To which the Secretary answered:

"TREASURY DEPARTMENT, *May* 12, 1866.

"SIR: I have received your letter of the 5th inst. stating that Messrs. Campbell and Seabrook, attorneys, have advised their client, Mr. A. McLeod, not to comply with that condition of release, made in my letter of April 6th, which requires the execution and delivery of a certificate of probable cause; and recommending that the order of release in the case be modified or amended so as to provide that unless the
177 claimant complies with its terms within thirty (30) days, notice thereof being given to him or to his attorney, then the thirty-nine (39) bales of cotton claimed by [by] him shall be forwarded to the United States cotton agent at New York to be disposed of according to law, leaving the claimant to seek his remedy in the manner prescribed in the third section of the act of Congress approved March 12th, 1863.

"Your recommendation is approved; and you will regard my letter of April 6th, above refered to, as modified accordingly, and conform your action in the premises to such modification.

"In view of the importance of having such disposition made of all property in the hands of agents that the several agencies may be closed without unnecessary delay, you will adopt the same course in reference to any other lots of property in your hands, or under your control, where the claimants hesitate or decline to accept the decision of the department in relation to their cases.

Upon receipt of this letter from the Secretary of the Treasury, dated April 6th, Messrs. Campbell & Seabrook, attorneys for A. McLeod, the claimant, were notified that the thirty-nine bales of cotton in question would be released and delivered to the claimant or his attorneys upon the terms prescribed by the Secretary. The copy of the notice then given has been lost or mislaid, but Messrs. Campbell & Seabrook admit that they were so notified on the 19th day of April, 1866. After waiting nearly two weeks without receiving any reply from them, and no person appearing to take the cotton, the following letter was addressed to them:

172 "TREASURY DEPARTMENT, EIGHTH AGENCY,
"OFFICE OF SUPERVISING SPECIAL AGENT,
"*Charleston, S. C., May 1st*, 1866.

"Messrs. CAMPBELL & SEABROOK,
"*Attorneys for A. McLeod.*

"GENTLEMEN: Immediately after the reception of instructions from the Secretary of the Treasury, dated April 6th, 1866, of which the enclosed is a copy, you were notified that the thirty-nine (39) bales of cotton marked **AM**, claimed by your client, Alexander McLeod, would be released upon the terms prescribed by the Secretary; but as you have not yet called for the same, and as the delay is causing additional expenses for storage and insurance, your attention to the matter is again requested. Please reply.

"Respectfully,
(Signed) "T. C. CALLICOT,
"*Supervising Special Agent.*"

To the above letter Messrs. Campbell & Seabrook replied:

173 "50 BROAD STREET,
"*Charleston, 2 May*, 1863.

"T. C. CALLICOT, Esqr.,
"*Supervising Special Agent, &c., &c.*

"SIR: We are in receipt of your favour of 1st inst., covering copy of letter from the Hon. Secretary of the Treasury, under date of 6th April, 1866, instructing you to deliver to Mr. McLeod the (39) thirty-nine bales of cotton seized by you, and detained from him since October last, 'upon the payment by him of all costs and expenses paid or incurred on said cotton, and on his executing and delivering to you a certificate of probable cause of seizure which will acquit and hold harmless the government and all its agents from any claim for loss or damage growing out of its seizure or detention.'

"We are also in receipt of your previous favor of 19th April, giving a similar notice, which has laid over in consequence of the
174 absence of the writer, (Mr. Campbell,) who has been more particularly charged with this matter.

"Our client resides at Darlington, and we will forward to him by mail your letter, and the copy of the Secretary's. We think it proper, however, to say that we shall advise him not to accede to the terms upon which it is proposed to restore to him his property, or to do anything more than give a simple receipt for what he shall actually receive.

* * * * * * * * *

"Very respectfully, your ob'd't serv'ts,
(Signed) "CAMPBELL & SEABROOK, *Att'ys.*"

On reception of this reply from the claimant's attorneys, the supervising special agent wrote to the Secretary of the Treasury:

"TREASURY DEPARTMENT, EIGHTH AGENCY,
"OFFICE OF SUPERVISING SPECIAL AGENT,
"*Charleston, S. C., May 5th*, 1866.

175 "SIR: I have respectfully to request your reconsideration of my letter of Feb. 23d, and its enclosures relating to the 39 bales of cotton detained from A. McLeod, directed to be released by your letter of April 6th, inasmuch as Messrs. Campbell & Seabrook, the attorneys for said McLeod, seem determined to make litigation and have advised their client, the claimant, not to comply with that condition of the release which requires the execution and delivery of 'a certificate of probable cause of seizure which will acquit and hold harmless the government and all its agents from any claim for loss or damage growing out of the seizure or detention of the cotton in question.'

"Under the circumstances, I recommend that the order for release in this case be modified or amended so as to provide that unless the claimant complies with the terms of release within thirty days after notice thereof being given to him or to his attorneys, that then the thirty-nine bales of cotton in question shall be forwarded to the U. S. cotton agent in New York, to be disposed of according to law,
176 and the claimant shall be left to seek his remedy for any alleged wrong under the 3d section of the act of Congress approved March 12th, 1863.

"Respectfully,
(Signed) "T. C. CALLICOT,
"*Supervising Special Agent.*

"The Honorable HUGH MCCULLOCH,
"*Secretary of the Treasury.*"

To which the Secretary answered:

"TREASURY DEPARTMENT, *May* 12, 1866.

"SIR: I have received your letter of the 5th inst. stating that Messrs. Campbell and Seabrook, attorneys, have advised their client, Mr. A. McLeod, not to comply with that condition of release, made in my letter of April 6th, which requires the execution and delivery of a certificate of probable cause; and recommending that the order of release in the case be modified or amended so as to provide that unless the
177 claimant complies with its terms within thirty (30) days, notice thereof being given to him or to his attorney, then the thirty-nine (39) bales of cotton claimed by [by] him shall be forwarded to the United States cotton agent at New York to be disposed of according to law, leaving the claimant to seek his remedy in the manner prescribed in the third section of the act of Congress approved March 12th, 1863.

"Your recommendation is approved; and you will regard my letter of April 6th, above refered to, as modified accordingly, and conform your action in the premises to such modification.

"In view of the importance of having such disposition made of all property in the hands of agents that the several agencies may be closed without unnecessary delay, you will adopt the same course in reference to any other lots of property in your hands, or under your control, where the claimants hesitate or decline to accept the decision of the department in relation to their cases.

Upon receipt of this letter from the Secretary of the Treasury, dated April 6th, Messrs. Campbell & Seabrook, attorneys for A. McLeod, the claimant, were notified that the thirty-nine bales of cotton in question would be released and delivered to the claimant or his attorneys upon the terms prescribed by the Secretary. The copy of the notice then given has been lost or mislaid, but Messrs. Campbell & Seabrook admit that they were so notified on the 19th day of April, 1866. After waiting nearly two weeks without receiving any reply from them, and no person appearing to take the cotton, the following letter was addressed to them:

172 "TREASURY DEPARTMENT, EIGHTH AGENCY,
"OFFICE OF SUPERVISING SPECIAL AGENT,
"*Charleston, S. C., May 1st*, 1866.

"Messrs. CAMPBELL & SEABROOK,
"*Attorneys for A. McLeod.*

"GENTLEMEN: Immediately after the reception of instructions from the Secretary of the Treasury, dated April 6th, 1866, of which the enclosed is a copy, you were notified that the thirty-nine (39) bales of cotton marked **AL**, claimed by your client, Alexander McLeod, would be released upon the terms prescribed by the Secretary; but as you have not yet called for the same, and as the delay is causing additional expenses for storage and insurance, your attention to the matter is again requested. Please reply.

"Respectfully,
(Signed) "T. C. CALLICOT,
"*Supervising Special Agent.*"

To the above letter Messrs. Campbell & Seabrook replied:

173 "50 BROAD STREET,
"*Charleston, 2 May*, 1863.

"T. C. CALLICOT, Esqr.,
"*Supervising Special Agent, &c., &c.*

"SIR: We are in receipt of your favour of 1st inst., covering copy of letter from the Hon. Secretary of the Treasury, under date of 6th April, 1866, instructing you to deliver to Mr. McLeod the (39) thirty-nine bales of cotton seized by you, and detained from him since October last, 'upon the payment by him of all costs and expenses paid or incurred on said cotton, and on his executing and delivering to you a certificate of probable cause of seizure which will acquit and hold harmless the government and all its agents from any claim for loss or damage growing out of its seizure or detention.'

"We are also in receipt of your previous favor of 19th April, giving a similar notice, which has laid over in consequence of the
174 absence of the writer, (Mr. Campbell,) who has been more particularly charged with this matter.

"Our client resides at Darlington, and we will forward to him by mail your letter, and the copy of the Secretary's. We think it proper, however, to say that we shall advise him not to accede to the terms upon which it is proposed to restore to him his property, or to do anything more than give a simple receipt for what he shall actually receive.

* * * * * * * * *

"Very respectfully, your ob'd't serv'ts,
(Signed) "CAMPBELL & SEABROOK, *Att'ys.*"

On reception of this reply from the claimant's attorneys, the supervising special agent wrote to the Secretary of the Treasury:

"TREASURY DEPARTMENT, EIGHTH AGENCY,
"OFFICE OF SUPERVISING SPECIAL AGENT,
"*Charleston, S. C., May 5th*, 1866.

175 "SIR: I have respectfully to request your reconsideration of my letter of Feb. 23d, and its enclosures relating to the 39 bales of cotton detained from A. McLeod, directed to be released by your letter of April 6th, inasmuch as Messrs. Campbell & Seabrook, the attorneys for said McLeod, seem determined to make litigation and have advised their client, the claimant, not to comply with that condition of the release which requires the execution and delivery of 'a certificate of probable cause of seizure which will acquit and hold harmless the government and all its agents from any claim for loss or damage growing out of the seizure or detention of the cotton in question.'

"Under the circumstances, I recommend that the order for release in this case be modified or amended so as to provide that unless the claimant complies with the terms of release within thirty days after notice thereof being given to him or to his attorneys, that then the thirty-nine bales of cotton in question shall be forwarded to the U. S. cotton agent in New York, to be disposed of according to law,
176 and the claimant shall be left to seek his remedy for any alleged wrong under the 3d section of the act of Congress approved March 12th, 1863.

"Respectfully,
(Signed) "T. C. CALLICOT,
"*Supervising Special Agent.*

"The Honorable HUGH MCCULLOCH,
"*Secretary of the Treasury.*"

To which the Secretary answered:

"TREASURY DEPARTMENT, *May* 12, 1866.

"SIR: I have received your letter of the 5th inst. stating that Messrs. Campbell and Seabrook, attorneys, have advised their client, Mr. A. McLeod, not to comply with that condition of release, made in my letter of April 6th, which requires the execution and delivery of a certificate of probable cause; and recommending that the order of release in the case be modified or amended so as to provide that unless the
177 claimant complies with its terms within thirty (30) days, notice thereof being given to him or to his attorney, then the thirty-nine (39) bales of cotton claimed by [by] him shall be forwarded to the United States cotton agent at New York to be disposed of according to law, leaving the claimant to seek his remedy in the manner prescribed in the third section of the act of Congress approved March 12th, 1863.

"Your recommendation is approved; and you will regard my letter of April 6th, above refered to, as modified accordingly, and conform your action in the premises to such modification.

"In view of the importance of having such disposition made of all property in the hands of agents that the several agencies may be closed without unnecessary delay, you will adopt the same course in reference to any other lots of property in your hands, or under your control, where the claimants hesitate or decline to accept the decision of the department in relation to their cases.

178 "Please report your action hereunder to the department.
"Very respectfully,
(Signed) "H. McCULLOCH,
"*Secretary of the Treasury.*

"T. C. CALLICOT, Esqr.,
"*Supervising Spec'l Ag't Treasury Dep't.*"

More than thirty days having elapsed since the date (April 19th) when the attorneys of the claimant were notified of the terms upon which the 39 bales of cotton in question might be released to them, to wit, forty-two days, the said cotton was therefore forwarded to the U. S. cotton agent, in New York, as first herein above stated.

179 ($\frac{8th}{430}$) CHARLESTON, So. Ca.

The United States to Geo. W. Clark, DR.

1865.				
Oct. 21.	To freight bill N. E. r'r'd on 30 B. C., marked AML, *a* 6		180	
Dec. 1.	" freight bill N. E. r'r'd on 9 B. C., marked AML, *a* 6		54	
" " "	drayage from depot to warehouse, *a* 37½		14	62
1866.				
May 28.	" 8 mo's storage on 30 bales, *a* 50c. per mo		120	
" " "	6 " " " 9 " *a* 50c. " "		27	
" " "	4 " ins. on 39 bales to April 1, '66, on $200 p'r bale, *a* ¾% per mo		214	
" " "	1 mo. ins. on 39 bales to May 1, '66, on $175 p'r bale, *a* ¾% per mo		51	18
" " "	1 mo. ins. on 39 bales to June 1, '66, on 150 p'r bale, *a* ¾%		43	87
" " "	labor and repairs, including bagging & rope, *a* $3		117	
" " "	weighing, *a* 15c		5	85
" " "	shipping expenses, *a* 30c		11	70
" " "	drayage from warehouse to vessel		14	63
" " "	wharfage, *a* 10c		3	90
" " "	marine ins. on $150 p'r bale, *a* 1%		58	50
			$916	25

Received of T. C. Callicot, supervising special agent, nine hundred and sixteen $\frac{25}{100}$ dollars in full for above bill.

GEO. W. CLARK.

Approved:

T. C. CALLICOT,
Supervising Special Agent.

180 TREASURY DEPARTMENT, EIGHTH AGENCY,
OFFICE OF SUPERVISING SPECIAL AGENT,
Charleston, S. C., May 31st, 1866.

I certify that the above record and copies of papers included therein are correct and true.

T. C. CALLICOT,
Supervising Special Agent.

181 (Indorsed:) No. 1. Treasury Department, eighth agency. Record lot ($\frac{8th}{430}$) 39 bales of cotton, marked AML. Collected from Dr. A. McLeod, upon information received from Ass't Agent Daniel Sayer. Shipped to S. Draper, U. S. cotton agent, New York, per steamship "Moneka," May 31, 1866. Charges, $916 25. $11,700\frac{68}{100}$. $11,701\frac{68}{100}$.

(Indorsed:) "Exhibit B."

(Indorsement on cover:) No. 289. T. C. Callicot, special agent of the Treasury Department, plaintiff in error, vs. Alexander McLeod. S. Carolina C. C. U. S.

Filed 20 November, 1869.